REPORTS

ON THE

ADMINISTRATION

OF THE

ABKARI DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

EIGHT MONTHS ENDING 31st MARCH 1903.

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FROM

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Commissioner of Customs,
Salt, Opium and A'bkári,
Bombay.

To

W. T. MORISON, ESQUIRE, I. C. S.,
Secretary to Government, Revenue Department,
Bombay.

Bombay, 25th September 1903.

SIR,

INTRODUCTION.

As directed in Government Resolution No. 3759, dated the 10th June 1903, I have the honour to submit the following report on the Administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the eight months ending the 31st March 1903. The report will, in future, be for the financial year, as it has been decided that the A'bkári year should correspond with the financial year, the arrangement being most convenient for administrative and budget purposes.

Changes in the personnel.

2. Mr. E. Lawrence, I. C. S., was in charge of the Department from the 1st August 1902 to the 4th September 1902, when he was relieved by Dr. J. Pollen, I. C. S. (now C.I.E.), on his return from England from Special Duty in connection with the Coronation of His Majesty the King-Emperor. Dr. Pollen held charge till the 8th January 1903, when he proceeded on leave, handing over charge to the Honourable Mr. E. L. Cappel, C.I.E., I. C. S., who acted as Commissioner till the 31st March 1903.

I.—SANCTIONED STRENGTH OF ESTABLISHMENT.

Sanctioned strength of the Establishment.

3. The sanctioned strength of the Establishment was increased during the period under report in the Belgaum and Násik Districts. The increase in the Belgaum District as shown in the margin was necessitated by the introduction of the new country spirit system under which the co-operation hitherto received in the prevention of illicit distillation and smuggling from the detective establishment of the monopolist contractor is no longer available.

2 Inspectors at Rs. 60 each, 3 Head Constables, 4th class, at Rs. 13 each, 2 Constables, 2nd class, at Rs. 10 each,	sanctioned for out-door work—*vide* G. R. No. 3112, dated the 11th September 1902, R. D.
3 Sub-Inspectors at Rs. 30 each, 2 Hamals at Rs. 8 each, 1 Constable, 2nd class, Rs. 10, 2 Constables, 3rd class, at Rs. 9 each,	sanctioned for the Distillery and Depôts —*vide* G. R. No. 4597, dated the 5th July 1902.
1 Clerk on Rs. 25 for the account office, sanctioned in G. R. No. 3325, dated the 26th September 1902.	

In the Násik District the sanctioned A'bkári Police Force of 3 Head Constables and 16 Constables was raised to the extent noted in the margin mainly to cope with illicit distillation and resistance to the law on the part of the offenders in parts of that district.

2 Head Constables, 4th class, at Rs. 13 each unarmed.
7 Constables (armed) at Rs. 9 each.
7 Head Constables (armed) at Rs. 12 each.
30 Constables (armed) at Rs. 8 each.

An appointment of an Assistant Collector on Rs. 400 per mensem was sanctioned in Government Resolutions Nos. 912 and 1960, dated respectively the 7th February 1903 and 19th March 1903, for the Khándesh and Násik Districts, to aid the Collectors of those districts in the A'bkári Administration and to supervise generally the Excise arrangements. Mr. R. L. Sinclair, who was nominated to this post, assumed charge of his duties on the 6th March 1903, and was employed in arrangements connected with the introduction of the new country spirit arrangements into Khándesh from the 1st April 1903.

II.—Sources of Revenue and kinds of Liquor used.

SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

4. The principal sources of the A'bkári revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special descriptions of liquors referred to under clause (*b*) below;

(*b*) the manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act, on liquors imported from foreign countries;

(*c*) the sale of foreign liquors;

(*d*) the manufacture and sale of intoxicating drugs other than opium or preparations of opium.

Kinds of Country Liquor.

5. The country liquor taxed and consumed is of two kinds, *viz.*—

(1) Distilled spirit, and

(2) Toddy, or the sap of the palm tree.

Country Spirit. Use of different descriptions how distributed.

6. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába Districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of Thána and three tálukas (Panvel, Karjat and Pen) of the Kolába District, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassein of the district of Thána, both mhowra spirit and spirit distilled from toddy are sold. Throughout the Ratnágiri District and in the Coast tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is permitted only at such shops as the Collector may specify. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

Spirit distilled from molasses (jagri) was to a small extent used in the Poona, Belgaum and Dhárwár Districts, during the period under report. In recent years, however, mhowra spirit has been, in a great measure, displacing jagri spirit in these and other districts of the Southern Marátha Country.

III.—Systems of Administration.

SYSTEMS OF ADMINISTRATION.

Description of systems discontinued.

7. In conformity with the orders of the Government of India contained in their Resolutions noted in the margin, a description of the various systems under which the excise is administered in this Presidency has been omitted from this Report, and short notes showing the corrections and alterations necessary to make the chapters of the Government of India Memoranda on "Intoxicating Liquors" and "Hemp Drugs" relating to this Presidency, correct with reference to the facts and figures of the period under report have been attached as Appendices.

Government of India Resolution No. 2596-Ex., dated 14th June 1898, Finance and Commerce Department.

Ditto No. 4208-Ex., dated 10th August 1901 ditto.

Changes during the year.

8. Except in the district of Belgaum the systems under which country spirit farms were managed during the period under report were the same as in the corresponding period of the last report. In the Belgaum District a new system was introduced as an experimental measure with effect from the 1st August 1902. Under this system the exclusive privilege of manufacture and supply of country spirits throughout the district, including the Native State villages attached to it for A'bkári management, is given to the tenderer who offers to supply spirit of the sanctioned strengths at the lowest rates. The selected tenderer is required to manufacture spirit at the Government Central Distillery at Belgaum and supply it to retail vendors at the fixed rates either from the

Distillery or from any of the two approved Depôts (Chikodi and Gokák). The privilege of retail vend of liquor at each shop or group of shops in a táluka is disposed of by public auction, the retail vendors being bound to obtain their supplies from the contract distillers only, but not being bound to sell the spirit at any fixed maxima prices. The result of this experimental system, which has been continued during the current financial year, has been noticed in paragraph 29.

The systems for the realization of the revenue from toddy were the same as in the previous year. The rates of tree-tax, still-head duty and, with the exception of Belgaum and the Town and Island of Bombay, the maxima selling prices of country spirit were also the same throughout the Presidency. The various rates of still-head duty and tree-tax and the maxima selling prices of country spirit and toddy, in force at the end of the period under report, are given in Appendix A.

9. The map appended to this report is intended to illustrate the distribution of the various country spirit revenue systems, and the extent to which they respectively applied at the end of the 31st March 1903. It includes Native States in which either the Abkári revenues have been leased to the British Government, or the Abkári system is managed in accordance with agreements passed by, or arrangements made with, the chiefs. Abkári Map.

10. During the period under report there were no material changes in the hemp drugs arrangements of this Presidency described in detail in paragraph 10 of the last year's Administration Report. HEMP DRUGS ARRANGEMENTS.

11. Appendix B shows the area under hemp cultivation, and the intoxicating drugs produced, lodged in and issued from the Warehouses during the period under report. Operations of the year, cultivation of hemp.

Although the cultivation of Gánja and Bháng was allowed in 73 and 3 villages, respectively, in the Ahmednagar and Sátára Districts advantage was taken of the permission in only 28 and 3 villages for the cultivation of Gánja and Bháng, respectively, against 31 and 2 villages in the previous year. Nevása has altogether ceased cultivating Gánja, whereas four villages in the Kopergaon Táluka were added during the period under report to the list of villages in which cultivation is permitted. Villages in which Gánja and Bháng cultivated.

The total area under Gánja cultivation was 140 acres and 36 gunthas during the period under report as against 122 acres and 20 gunthas in the preceding year, and the total quantity of Gánja produced was 1,397¼ maunds as compared with 701 maunds in the previous year. Area under Gánja cultivation and total produce of the season.

The area under Bháng cultivation was 15 acres and 7 gunthas during the period under report as against 3 acres only in the previous year, yielding about 14 maunds of Bháng as against 2¼ maunds in the previous year. Area under Bháng cultivation and total produce of the season.

It will thus be seen that the area and with it the produce increased during the period under report and there is reason to believe that cultivation in the Ahmednagar and Sátára Districts will increase still further when the pending negotiations for the control of hemp drugs in Native States have been brought to a successful issue.

12. It will be seen from Appendix B that in the Ahmednagar District, the transactions at the Belápur Warehouse were small, but those at Ahmednagar increased and are likely to still further increase owing to its proximity to the Railway station. The Government Warehouse at Ahmednagar was completed at the end of March 1903 and all the stocks stored in the city in hired buildings removed to it. In consequence of an outbreak of plague at Ahmednagar and Belápur, the crop of Gánja produced in the villages of the Ahmednagar Táluka had to the stored in village chávdis pending the completion of the Government building. The stocks in the hired buildings in the City where dead rats were found and peons were attacked by plague, had also to be transferred to another hired building. In Belápur too stocks had for the same reason to be removed outside the town to a temporary shed erected for the purpose. This transferring of Gánja from place to place and preserving it from pilfering during transit and at the temporary warehouses threw a great deal of extra work and responsibility on the hemp drugs establishments, but the work was done efficiently under the Central and Branch Warehouses. Ahmednagar and Belápur Warehouses.

SYSTEMS OF ADMINSTRATION.

careful supervision of Mr. C. B. Smith, District Inspector in charge, Hemp Drugs Arrangements, Ahmednagar.

Vita Warehouse in Sátára District.

The Central Gánja Warehouse at Vita has hitherto consisted of a number of small houses scattered about the town, but now that the construction of a separate warehouse has been sanctioned this unsatisfactory and expensive arrangement will cease as soon as the new building is completed.

Causes of fluctuations in production.

It will be seen from Appendix B that in the Khánápur Táluka of the Sátára District about 374½ maunds of Gánja were produced during the period under report in an area of 35 acres as against 352¼ maunds produced in about 79 acres in the previous year. The proportionately large yield per acre in the period under report was mainly due to a more favourable rainfall.

Transactions at the Warehouse at Vita.

The issues from the Warehouse during the period under report were 62 maunds and 10 seers against 155 maunds and 24 seers in the previous year. This large decrease is attributed to the very high price at which Gánja was sold during the 8 months under report as compared with the nominal price exclusive of duty at which the stocks surrendered by the cultivators were sold in the previous year. As the neighbouring Aundh State has now agreed to stop the cultivation of Gánja the business at the Vita Warehouse is expected to increase gradually.

Bombay Warehouse.

The Bonded Warehouse at Bombay was opened for the storage of intoxicating drugs on 21st August 1902 and there were in all four depositors during the period under report. Of the marginally noted quantities of drugs deposited in the Warehouse, 66 maunds and 5 seers (28 maunds 5 seers Gánja, 19 maunds Bháng and 19 maunds Charas) were removed on payment of duty to the wholesale shops in Bombay, and 8 maunds and 30 seers of Gánja were exported to foreign countries beyond India.

	Mds.	s.	t.
Gánja	46	25	0
Bháng	29	28	40
Charas	30	20	74

Surat Warehouse.

At the bonded Warehouse at Surat, opened in March 1902, the depositors were all retail licensees who stored their drugs for issue to their own shops on payment of duty. As the business at this Warehouse is limited the City Abkári Sub-Inspector continued to look after it during the period under report.

Exports to Native States.

13. During the period under report the marginally noted quantities of introxicating drugs were removed from the warehouses for export to Native States.

Mds.	s.
9	25 Gánja.
5	20 Bháng.
0	25 Charas.

IV.—Financial Results of the Eight Months' Administration.

FINANCIAL RESULTS.

14. The total realizations of the period under report are contrasted in the following table with those of the eight months of each of the previous four years.

REVENUE.

Realizations from all sources.

Heads of Revenue.	Realizations for eight months of				
	1898-99.	1899-1900.	1900-1901.	1901-1902.	1902-1903.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country Liquor	56,15,179	51,55,005	51,51,984	53,81,248	56,73,040
2. Imported foreign liquors and country liquors excised at tariff rates	97,719	98,208	1,05,562	1,16,668	1,18,574
3. Intoxicating Drugs	1,22,161	1,37,026	1,32,517	1,46,064	1,48,315
4. Miscellaneous	96,844	96,216	92,567	96,022	94,002
Total ...	59,31,903	54,86,455	54,82,630	57,40,002	60,33,931

The total realizations during the period under report exceeded those of the eight months of the previous year by Rs. 2,93,929 and the average realizations of the eight months of the previous three years ending 1900-1901 by Rs. 4,00,268.

Revenue from Country Liquor.

15. The bulk of the A'bkári revenue of this Presidency is derived from country liquor. Details of this and of other A'bkári receipts are given in the Imperial Form No. I. From this it will be seen that the revenue from country spirit increased by Rs. 3,54,802, whereas that from toddy decreased by Rs. 63,010.

Still-head Duty Receipts.

16. The receipts under "still-head duty" increased during the period under report by Rs. 2,45,547, while the deficiency in the minimum guarantee made

good or to be made good by farmers amounted to Rs. 1,31,163 against Rs. 52,249 in the eight months of the previous year. The increase in the "Still-head duty" receipts occurred chiefly in Bombay (Rs. 86,751), Khándesh (Rs. 77,045), Thána (Rs. 32,172), Surat (Rs. 26,208), Poona (Rs. 23,333), and Násik (Rs. 17,536). The increases in these districts are principally attributable to larger consumption consequent on the relatively better season and gradual recovery from the effects of the great famine.

Still-head duty receipts.

Details of the minimum revenue guaranteed for each of the districts in the Bombay Presidency during the period under report are given in Appendix A.

Details of minimum guarantees shown in statement.

17. The only districts exhibiting marked decreases in the receipts under still-head duty are Kolába (Rs. 28,021) and Belgaum (Rs. 22,944). The decrease in the former district is attributed to removals of a larger quantity of liquor from the distilleries at Uran by the farmers during the previous year, which was the first year of their contract. The causes of the decrease in the Belgaum District will be discussed in a subsequent paragraph.

18. The revenue from "License fees for sale of country spirits" (realized only in the Town and Island of Bombay, and in the district of Belgaum) rose by Rs. 31,508. This increase is due to the introduction of the separate shop and license fee system in the Belgaum District during the period under report.

Revenue from License Fees for sale of Spirits.

19. The revenue under this head is collected only in the Ratnágiri District and the coast tálukas of the Kánara District. The receipts show an increase of Rs. 8,946, of which more than three-fourths occurred in the Ratnágiri District. This item of receipts naturally rises or falls with the demand for toddy spirit in the localities in which it is consumed. As in the previous year no mhowra spirit was consumed in the Ratnágiri District.

Revenue from Tree-tax on trees tapped for distillation in Ratnágiri and Kánara.

20. The combined revenue from "Tree-tax on trees tapped for sale of toddy and its distillation" comes wholly from the Town and Island of Bombay and amounted to Rs. 1,18,792 in the eight months under report as against Rs. 1,07,624, being the proportionate receipts of the eight months of the previous year. The increase of Rs. 11,168 is due to a larger consumption of toddy and toddy spirit in Bombay consequent on the advent of more prosperous times.

Combined revenue from tree-tax on trees tapped for sale of toddy and its distillation.

21. The collections from "Tree-tax on trees tapped for extraction of toddy for consumption" decreased on the whole by Rs. 43,255. The decrease occurred chiefly in Surat (Rs. 38,883) and Sholápur (Rs. 5,670). In Surat it is attributed to the fact that a smaller number of trees were tapped for toddy for sale at shops owing to a large increase in the number of domestic consumption licenses granted to the Káliparaj during the period under report, since trees intended for supply of shops pay a higher tree-tax than trees tapped for domestic consumption by the Káliparaj. There is no satisfactory explanation of the decrease in Sholápur. The districts of Thána and Bijápur show increases of Rs. 6,040 and Rs. 1,435, respectively, due probably in both cases to better supervision. But in all cases comparison is vitiated by the fact that the figures do not relate to the same period of the year, those for part of the previous year being merely proportional and not the actuals for the eight months ending the 31st March 1902. It is therefore difficult to say to what extent the decreases noted are real.

Revenue from Raw toddy.

Under "License fees for sale of toddy" there was a net decrease of Rs. 40,891. This decrease occurred chiefly in Surat (Rs. 13,956), Dhárwár (Rs. 10,686), and Bijapur (Rs. 10,874). In Surat the decrease is attributed partly to a diminution in the number of shop licenses, but the general cause assigned is want of competition owing to combination. It seems doubtful whether the local officers exert themselves sufficiently to secure the best prices obtainable for the shops. I notice that in some cases in which the Commissioner refused to sanction low offers much better prices were ultimately obtained.

Revenue from license fees for sale of toddy.

22. The minimum guaranteed revenue on account of tree-tax due for the eight months under report from the farmers of the Násik District and the above ghat tálukas of the Kanara District (where alone this system obtains) was paid up in full, whereas a deficiency of Rs. 1,351 was made good on this account in the eight months of the preceding year.

Deficiency in the minimum guarantee for Toddy Farms.

FINANCIAL RESULTS.

Revenue from Foreign liquor and Indian manufactured liquors excised at Tariff rates.

23. The revenue from imported foreign liquor and from Indian manufactured liquors excised at Tariff rates rose from Rs. 1,16,668 to Rs. 1,18,574. The increase (Rs. 1,906) is chiefly under "License Fees" and was due to the higher rate at which some of the foreign liquor licenses were assessed in Bombay.

Operations at the Rum Distillery at Mundhwa near Poona.

24. The subjoined table shows the quantity and distribution of rum manufactured during the period under report by Mr. K. A. Ghaswala in the distillery attached to his Sugar Refinery at Mundhwa near Poona.

Quantity of Rum manufactured and issued from the distillery.	Place to which removed.
Gallons.	
6,650	Supplied to Commissariat Department, duty free.
256¾	Bombay—For Mr. Ghaswala's two shops, one of which was opened on 10th November 1902 and the other on 6th March 1903.
1	Ahmedabad.
150	Poona—For Mr. Ghaswala's Depôt.
1,587	Sátára, removed at the end of March 1903, for supply to the country spirit shops under new system introduced from 1st April 1903.
8,644¾	

From April 1903 to the end of July 1903 a further quantity of 103 gallons was issued for Mr. Ghaswala's shops in Bombay, 4,475 gallons for his depôt in Poona and 5,872 gallons for supply to the Sátára District.

The facilities given to Mr. Ghaswala for the disposal of his rum do not appear to have had much effect upon the local cultivation of sugarcane or the supply of sugar. The rum is now largely distilled from imported materials.

Revenue from Intoxicating Drugs.

25. The revenue from intoxicating drugs which is derived from (1) license fees for the privilege of sale and (2) a quantitative duty on the drugs issued from the warehouses and imported from other provinces, amounted in the period under report to Rs. 71,503 and Rs. 76,812 under the respective heads as against the proportionate collections of Rs. 68,837 and Rs. 77,227 in the eight months of the previous year. The increase under license fees was due to the fact that a few of the licenses for which adequate bids were not received in 1901-1902 were, instead of being renewed to the holders on payment of two-thirds of the last year's fee, sold by auction for higher sums. The decrease under duty is trifling and calls for no special remarks.

Expenditure.

26. As explained in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the A'bkári Department proper. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise," and, as a general rule, the same establishments have done preventive duties for both departments, notwithstanding the fact that a separate Preventive Service has, since 1899, been established and maintained from the Opium Farmers' contributions for the suppression of opium smuggling. The details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2 appended. The total expenditure (exclusive of refunds and drawbacks) for the eight months under report was Rs. 2,82,250 against Rs. 2,83,271 in the eight months of the preceding year, the decrease occurring principally under the head "Supplies and Services and Travelling Allowances."

27. The expenditure shown in Imperial Form No. 2 appended is exclusive of (1) the cost of the Police establishment employed on A'bkári and Opium duties, (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses; and (3) compensation to Native States whose A'bkári rights have been leased or acquired. These items amount to Rs. 90,384, Rs. 1,43,750, and Rs. 2,64,146, respectively, per annum.

V.—Statistics and Explanatory Remarks.

Incidence of Taxation.

28. Appendix C shows (1) the consumption of country spirit, (2) the rate of consumption per head of population, (3) the total Ábkári revenue, and (4) the incidence of taxation per head of population in each district of the Presidency during the period under report, contrasted with the average consumption of liquor and incidence of taxation for the eight months of the preceding five years.

Consumption of Country Spirit.

29. The total sales of country spirit were more by 127,588 gallons of 25° U. P. than the proportionate sales in the eight months of the previous year and by 98,858 gallons than the average sales for the eight months of the preceding five years. The districts showing noticeable increases in the period under report compared with the eight months of the previous year are Khándesh (69,951 gallons), Bombay (28,703 gallons), Panch Mahál's (7,974 gallons), and Násik (6,600 gallons). The increases in these districts are due to causes explained in paragraph 16 above, as well as to efforts on the part of the Ábkári establishments to stop illicit distillation. In the Belgaum District alone there was a marked decrease of 6,066 gallons of 25° U. P. This decrease is attributed to the disposal of shops by auction under the new system and the consequent abolition of maxima selling prices. Liquor formerly obtainable for 14 annas per bottle now costs from Re. 1 to Re. 1-2-0 or even more.

Rate of Consumption.

30. During the period under report the rate of consumption of country liquor per head of population according to census returns of 1901 was 5·1 drams, compared with 4·8 drams, the average for the eight months of the previous five years. The rate was highest in Bombay, where it amounted to 28·8 drams contrasted with the average of 26·7 drams for the eight months of the preceding five years. It was lowest in Kaira and Bijápur, being 0·4 dram against 0·5 and 0·6 dram, respectively. In Thána and Surát it was 15·5 and 12·7 drams, respectively, against 15·3 and 13·4 drams. In the remaining districts it varied from 7·5 drams in Kolába to 0·6 dram in Sátára compared with the average rates of 7·5 drams and 0·5 dram, respectively.

Incidence of Taxation.

31. The average incidence of Ábkári taxation per head of population for the period under report was 6 annas and 2 pies as compared with 5 annas and 10 pies, the average for the eight months of the preceding five years. As usual, the incidence of taxation per head of population was highest in Bombay, being Rs. 2-11-3 for the period under report as against Rs. 2-7-0, the average of the eight months for the previous five years. It was again in the period under report lowest in Kaira, namely, 8 pies against the average of 6 pies for the eight months of the previous five years. In Surát and Thána it was Rs. 1-0-8 and Re. 0-14-10, respectively, compared with the average of Rs. 1-1-7 and Re. 0-13-7. In the remaining districts the incidence ranged from 7 annas in Poona and Kolába to 9 pies in Sátára as against 6 annas and 6 pies, 7 annas and 2 pies and 9 pies, respectively, the averages of the eight months of the previous five years.

Issues of liquor from distilleries.

32. The statistics furnished in columns 12 to 15 of Imperial Form No. 4 appended represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages of the Native States, the Ábkári of which has been leased to the British Government.

Working of the Mhowra Flowers Act, in the Thána and Kolába districts.

33. The provisions of the Mhowra Flowers Act, which apply only to the Thána and Kolába districts, are well understood by the people. The period of Mhowra vacation allowed by Section 18-A of the Act was extended to the 15th May 1903 by Government Notification No. 2365, dated the 4th April 1903, on account of the lateness of the crop. The number of prosecutions under the Act in the Thána District decreased from 58 in the eight months of the year 1901-1902 to 37 in the period under report. In the Kolába District the number of prosecutions was 2 as compared with 3 in the corresponding period of the previous year.

Contemplated extension of the Mhowra Flowers Act to other districts.

34. The advisability or otherwise of extending the Mhowra Flowers Act to the Bulsár and Párdi divisions of the Surat District and to the Broach and Násik districts is under further inquiry and consideration. The Collectors of these districts still think that it will not be possible to repress illicit distillation until the material for the offence can be dealt with by the application of the Mhowra Act.

STATISTICS AND EXPLANATORY REMARKS.

Toddy Spirit.

35. During the period under report toddy spirit was manufactured only in Bombay, Ratnágiri and Kánara and the outturn exceeded that of the eight months of the previous year by 5,563 gallons, 10,137 gallons and 3,882 gallons, respectively. The increases are attributed to increased demand for toddy spirit. The toddy used for distillation was drawn wholly from cocoanut and brab trees. In Bombay 6·2, in Ratnágiri 6·9 and in Kánara 7·2 gallons of toddy were on an average required to manufacture one gallon of spirit of strength of 25° U. P. Further inquiries made to ascertain the exact quantity of toddy required to manufacture one gallon of spirit of 25° U. P. in Ratnágiri and Kánara districts showed that it is impossible to expect absolute uniformity of yield, since it is affected by various circumstances, such as the length of time the toddy is kept before distillation, the age and situation of the trees tapped and the season of tapping. Still any great divergencies from the standard of a gallon of spirit to six gallons of toddy should attract attention and be made the subject of inquiry.

Trees tapped for toddy for distillation in Kánara and Ratnágiri and for distillation and consumption in raw state in Bombay.

36. The number of trees tapped for toddy for distillation only in the Kánara and Ratnágiri districts during the period under report and in the two separate periods included in the corresponding period of eight months of the previous year are shown in the margin. Similar particulars for Bombay cannot be given, as separate licenses are not issued there to tap trees for toddy either (*a*) for distillation or (*b*) for consumption in the raw state. The total number of trees of each kind tapped in Bombay in the period under report and in the corresponding period of the previous year are therefore shown in the margin. The increase in the number of trees in these districts and in Bombay is due to increased demand for toddy spirit as stated in paragraphs 19 and 20 above.

Period.	Kánara.		Ratnágiri.		Bombay.					
	Cocoanut.		Cocoanut.		Cocoanut.	Brab.	Date.	Cocoanut.	Brab.	Date.
	1901-02.	1902-03.	1901-02.	1902-03.	1901-02.			1902-03.		
Five months (August to December	2,687	...	8,894	...	...	...	...	...	...	...
Three months (January to March)	2,486	...	7,026	..	...	...	...	...	...	...
Eight months (August to March)	...	2,928	...	8,855	10,327	685	4,817	11,695	836	4,654

Raw Toddy. Trees tapped for raw toddy under different kinds of licenses.

37. Appendix D shows (1) the number of licenses granted (*a*) for domestic consumption, (*b*) for sale at tree foot booths and (*c*) for sale at shops; (2) the number of trees licensed to be tapped, and (3) the quantity of toddy reported to have been sold from shops during the period under report. The concession allowing owners of trees to apply for licenses to tap a limited number of their trees for toddy for domestic consumption on payment of tree-tax only has not been taken advantage of in the districts of Ahmedabad, Kaira, Nasik, Ahmednagar, Khándesh, Sholápur, Belgaum, Dhárwár, Bijápur, Ratnágiri and Kánara, either because the owners do not consume toddy, or because they find it more profitable to rent their trees to licensed retail vendors of toddy. In Broach, Poona, Sátára and Kolaba the number of licenses taken out for tapping trees is comparatively very small. It is only in Surat and Thána that full advantage is usually taken of this concession. The figures shown against Surat include the number of licenses issued to, and the trees tapped by, the Káliparaj on payment of a lower rate of tree-tax. In this district there was an increase of 80 licenses in the period under report as compared with the corresponding period of the previous year. In Thána the number of licenses decreased from 393 to 212. The decrease is mainly attributed to the A'bkári Inspectors having been entrusted with the duty of issuing licenses instead of the Mámlatdárs. Licenses were refused in cases where there was reason to suspect illicit practices, and in consequence the number of licenses for domestic consumption was reduced, and the revenue from shops and booths was increased.

Licenses for domestic consumption.

Licenses for Tree foot booths.

38. Twenty-two more licenses were granted for the sale of toddy at tree foot booths. The increase was chiefly in the district of Thána and is due to the causes explained in paragraph 37 above. Poona and Kolába showed an increase of two each, while Broach and Belgaum showed a decrease of one each.

Shop Licenses.

39. The number of shop licenses issued was 1,175 against 1,161 in the previous year, an increase of 14. Most of the increase was in Thána and is due

to the large reduction in the number of domestic consumption licenses as explained in paragraph 37 above. Bijápur, Broach and Kánara exhibit increases of 8, 4 and 4, while Surat, Násik, Kolába and Ahmedabad show decreases of 9, 4, 3 and 2 respectively.

STATISTICS AND EXPLANATORY REMARKS

40. The total number of date and wild palm trees tapped decreased by 5,780, the decrease being chiefly in Surat (7,956) and Sholápur (2,029). Thána and Bijápur, however, show an increase of 3,446 and 2,368 trees respectively. The causes of these fluctuations have been noticed in paragraph 21 above.

Number of trees tapped.

41. The total sales of toddy decreased during the period under report by 1,16,272 gallons. The most noticeable decrease is in Surat (1,28,030 gallons). The figures relating to sales of toddy cannot be accepted as entirely accurate, as they have been extracted from the accounts furnished by the licensed vendors and do not include the quantities of toddy drawn under domestic consumption licenses. As in the preceding year no toddy was brought from His Highness the Nizám's Dominions into the Bijápur District. Permission was, however, granted during the period under report to tap 800 date trees in Salsette in the Thána District and to import the toddy drawn into Bombay for sale. The tree tax on these trees was realized by the Collector of Thána.

Consumption of toddy.

42. Appendix E shows (1) the quantities of (*a*) imported and (*b*) locally produced denaturalized spirits passed into consumption at the favourable 5 per cent. *ad valorem* rate of duty during the period under report, and (2) the country or province from which the spirits were imported. No denaturalized spirit was produced in the Bombay Presidency, nor was any such spirit imported into this Presidency from other Provinces in India for exportation to other Provinces. The total quantity imported from foreign countries during the period under report was 16,410 gallons and that from other Indian Provinces for local consumption 2,353 gallons as compared with 13,465 and 137 gallons in the eight months of the previous year.

Trade in denaturalized spirits.

43. During the period under report an important change was made in the rules framed under the Customs Act for the importation of denaturalized spirits in the substitution of Crude wood Naphtha and mineral Naphtha as denaturalising agents for caoutchoucine, which was found to be ineffectual in rendering spirits permanently unfit for human consumption. The possession and sale of Methylated spirits were also restricted by requiring the importers to satisfy the Collector before the spirits are passed at the lower rate of duty that he or any other person for whom the spirit is intended, holds a license for the sale of such spirits. Some additional clauses were also inserted in the forms of such licenses of which the principal provides that the licensees before selling Methylated spirits to any person not licensed or otherwise authorized to sell or possess them shall use all reasonable care to ascertain the quantity already in the buyer's possession and shall not sell at any one time to him more than one gallon or such smaller quantity as together with such amount as is in the buyer's possession will amount to one gallon.

44. The High Court having held in a recent case that the definition of "liquor" as given in Section 3, Clause 7 of the Ábkári Act, cannot be held to include Methylated spirit without specific evidence in each case of its containing alcohol, and as this interpretation gave rise to serious inconvenience in practice, the words "Methylated spirits" were inserted in the definition of "liquor" by Abkári Act Amendment Act, I of 1903, and a definition of "spirits" was also added.

45. The total number of licenses issued in the period under report for the sale of denaturalized spirits was 33 in the City of Bombay and 25 in the Mofussil against 29 and 22 licenses respectively in the previous year.

Number of licenses issued.

46. Appendix F shows the quantities of foreign liquors imported into Bombay by sea and sold by foreign liquor licensees during the period under report. The imports of fermented liquors increased by 1,38,374 gallons, while the issues of malt liquor from the brewery at Dapuri near Poona decreased by 99,595 gallons. The imports of wine rose by 6,645 gallons, and those of spirits of wine and other non-potable spirits by 8,840 gallons. The imports of liqueurs

Imports and consumption of foreign liquors.

STATISTICS AND EXPLANATORY REMARKS.

and of potable spirit also increased during the period under report by 903 gallons and 225 gallons respectively.

IMPORTS AND CONSUMPTION OF FOREIGN LIQUORS.

47. The sales of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay entered in Appendix F are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of Section 16 of the Bombay Ábkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *boná fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required under clause (*a*), Section 12 of the Act, for the transport of foreign liquors, I am unable to state how much of the liquor entered in the abovementioned appendix as sold by the wholesale licensees passed into consumption within the Presidency or was exported to other provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona and other stations is bought by shopkeeprs at other stations in and beyond the Presidency. Thus, some of the foreign liquor shopkeepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's Territory, the Berárs, Central Provinces and even Madras get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona firms to Government officers and others at out-stations.

QUANTITIES OF INTOXICATING DRUGS SOLD.

48. The quantities of bháng, gánja and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay during the period under report are entered in columns 20 to 22 of Imperial Form No. 4, appended.

Particulars of shops.

49. Particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs and the average number of population served by each shop are given in Imperial Forms Nos. 3 and 5, appended.

Number of country spirit shops.

50. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the period under report was 2,455 against 2,463 in the previous year, a decrease of eight shops. Five shops were closed in the district of Sholápur, four in Poona, two in Ratnágiri and one in Belgaum. Four additional shops were opened, one in each of the districts of the Panch Maháls, Surat, Ahmednagar and Dhárwár. Most of these additional shops had been closed during the famine owing to want of custom.

51. In paragraphs 37 to 39 I have explained the causes of fluctuation in the number of licenses granted for domestic consumption and in the number of tree-foot booths and shops licensed for the retail sale of toddy. The number of toddy-hawking licenses issued in the Town and Island of Bombay was 49 against 50 in the previous year. No such license was issued in the Ahmedabad District in the period under report, though one was granted in the previous year.

Licenses for the sale of imported liquors and country spirits excised at Tariff rates.

52. The number of hotels, refreshment-rooms and shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at Tariff rates during the period under report was 407 against 408 in the previous year. In the Town and Island of Bombay one hotel and one refreshment-room license were withdrawn. In each of the districts of Kaira and Sholápur one additional retail license was issued. In Thána one additional wholesale license was granted while one of the retail licenses was converted into a wholesale license and one into a refreshment-room license. In Poona one hotel license was withdrawn and one Traveller's Bungalow license was issued. In Sátára one wholesale license was converted into a retail license, whereas in Kánara six retail licenses were converted into wholesale licenses. In Ratnágiri one wholesale license and in Kolába one retail license were not renewed. The number of licenses in the remaining districts was the same as in the previous year.

Shops licensed for the sale of intoxicating drugs.

53. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency was 523 against 538 in the preceding year, a decrease of 15 shops; 11 shops in Bijápur, 10 in Bombay, 8 in Sátára, 6 in Sholápur, 2 in Násik and 1 in each of the districts of Ahmedabad, Surat and Ratnágiri have been closed, while 13 new shops in Dhárwár, 6 in Khándesh and

3 in each of the districts of the Panch Mahâls and Belgaum were opened during the period under report. The closure of so many shops in the districts mentioned above is attributed to want of custom owing to the enhanced rates at which drugs are now retailed in these districts consequent on the imposition of heavy quantitative duties. Most of the additional shops referred to above as being opened during the period under report were those that had been closed during the last year owing to doubts on the part of the shopkeepers as to the lucrativeness of the business under the new system of taxation. The quantity of intoxicating drugs reported to have been sold at the shops was 21,192 seers as against 20,405 seers, the proportionate sales at the shops in the eight months of the previous year, an increase of 787 seers due chiefly to improvement in the season.

STATI[illegible] EXPLANATORY REMARKS.

54. As directed in paragraph 13 of Government Resolution No. 5741, dated 13th July 1892, the number of shops is being gradually lessened, wherever diminution is possible, without risk of inciting the sale of illicit liquor or drugs, shops being everywhere limited to the number actually required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents as directed in Government Resolution Nos. 2358 and 9063, dated respectively the 10th April 1901 and 20th December 1902.

Shops diminished wherever possible and local opinion consulted wherever new shops opened.

55. The number of offences against the Ábkári law in each district of the Bombay Presidency detected during the period under report under the heads (1) illicit distillation of spirits and possession of implements for the same purpose, (2) illicit importation and possession of liquor, and (3) miscellaneous are given in Appendix G. It will be seen therefrom that the total number of cases detected was 1,631 as against 1,739 in the corresponding period of the previous year, the percentage of convictions on the number of cases brought up being 92·8 compared with 90·5. The number of cases of illicit distillation and possession of implements for unauthorized manufacture increased by 36, those of illicit importation and possession of liquor by 10, while those of other miscellaneous offences against the Ábkári law decreased by 154.

Offences.

56. The districts showing marked increases in the number of detected cases of illicit distillation are Násik (63) and Broach (27). This increase is due to greater vigilance on the part of the Ábkári establishments.

57. The number of cases of illicit importation and possession of liquor increased in Násik by 21 and in Kánara and Ratnágiri by 10 each. Kaira and Bijápur show a decrease of 21 and 18 respectively. The variations in the remaining districts are unimportant.

58. As stated in paragraph 55, there was a total decrease of 154 in the number of "other miscellaneous offences" detected. The most noticeable decrease was in Ahmednagar (49), Khándesh (36), Thána (21), Ratnágiri (18), Ahmedabad (17) and Sholápur (13). It will be seen from Appendix G that, on the whole, the Government establishment detected 719 more cases than the farmers' men. As usual, however, the number of cases detected by the farmers' men in Khándesh exceeded those detected by the Ábkári staff by 120. This is due to the fact that the numerical strength of the farmers' detectives was in this district considerably greater than that of the Government establishments.

59. The Commissioner was indebted to many of the Collectors for their assistance during the period under report, and in particular to Mr. Orr, Collector of Thána, who gave much attention to the supervision of the tapping of toddy trees, to Mr. E. Lawrence, who carefully watched the new country spirit system introduced into Belgaum, and to Mr. Stewart, Collector of Násik, for the keen interest which he has shown in the Ábkári Administration of his district. Among the Inspectors Mr. C. B. Smith, who supervised the hemp drugs arrangements in Ahmednagar, and Mr. Proctor, Inspector in the Násik District, may be mentioned as having done exceptionally good work.

General Remarks.

I have the honour to be,

Sir,

Your most obedient Servant,

J. L. JENKINS,

Commissioner of Customs, Salt, Opium and Ábkári.

APPENDIX

Statement showing the various rates of Still-head Duty and Tree-tax and maximum selling Spirit Farms in each district of the Presidency

Names of District.	Still-head Duty per gallon.						Maximum selling price per gallon.					
	Mowra or Molasses Spirit.			Toddy Spirit (exclusive of drawback allowance).			Mowra or Molasses Spirit.			Toddy Spirit.		
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Bombay ...	3 0	...	...	2 1 6	1 1 10	...	...	...	...	...	...	...
Thána ... Sálsette ...	2 10	1 5	...	1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...
Bassein ...	2 8	1 4	...	1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...
Máhim ...	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...
Dáhánu ...	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...
Umbargaon ...	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...
Kalyán ...	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...
Rest of the district and Jawhár State ...	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...
Kolába ... Panvel Táluka ...	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...
Alibág do. ...												
Rest of the district and Sudhágad Mahál ...	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...
Ahmedabad. Deesa Cantonment ...	...	...	...	...	...	...	...	...	...	...	...	...
Parántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra, and Indran) and Rakhial Village ...	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...
Ahmedabad City and Cantonment and 10 miles round...	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...
Rest of the district ...	2 8	1 5										
Kaira ... Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas and the town of Dákor...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
Thásra Táluka (excluding the town of Dákor) and Kapadvanj Táluka and isolated villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...
State of Cambay ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
States of Umetha, Bhádarwa and Dodka Mewás ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
Pándu Mewás ...	0 12	0 6	...	...	...	...	2 4	1 4				
Tálukas of Ghodásar and Haldarwás and the Bávisi Village of Barmuwáda ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...
The Bávisi Village of Mahisa and the Khadál Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8				
Panch Mahals.. Western Mahals, comprising Godhra, Kálol and Hálol Tálukas ...	1 0	0 7	...	...	...	...	2 6	1 4	...	...	...	...
Eastern Mahals, comprising Dohad and Jhálod Tálukas.	0 12	0 6	...	...	...	...	2 4	1 4				
Sánkheda Mewás ...	0 12	0 6	...	...	...	...	2 4	1 2	...	...	...	...
Broach ... Broach City and 10 miles round ...	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...
Rest of the district ...	2 8	1 5										
Surat ... Surat City ...	2 8	1 6	...	...	...	...	3 12	2 4	...	...	...	...
Chorási Táluka ...	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...
Olpád Táluka ...	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...
Jalálpor Táluka ...	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...
Párdi do. ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Bulsár do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Bárdoli do. A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Mándvi do. A. Western ...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Chikhli do. A Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...
Násik ... Máiegaon Táluka ...	2 6	1 3	...	...	...	...	3 14	2 3	...	...	...	...
Tálukas of Báglán, Kalvan and Peint ...	2 0	1 0	...	...	...	...	3 8	2 0				
Rest of the district ...	2 12	1 6	...	...	...	...	4 2	2 5				
Khándesh. The Western Belt, comprising * (the Dángs), the Mewás Estates, Navápur Petha, Akráni Pargána and the villages in the Taloda Táluka to the west of the town of Taloda ...	0 12	0 6	...	...	...	...	2 0	1 4	...	...	...	...
The Central Belt, comprising the tálukas of Pimpalner, Nandurbar Proper, Sháhada and the rest of the Taloda Táluka ...	1 4	0 10	...	...	...	...	2 10	1 10	...	...	...	...
The Eastern Belt, comprising the rest of the district ...	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...
Ahmednagar ...	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...
Poona ... City, Cantonment and 10 miles round ...	4 0	2 2	...	...	...	...	5 4	2 15	...	...	...	...
Rest of the district ...	3 14	2 1										
Sholápur ... City and 10 miles round ...	3 8	1 13	...	...	...	...	4 14	2 11	...	...	...	...
Rest of the district ...	3 6	1 12										
Sátára	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...
Belgaum... ...	3 14	2 1	...	...	...	...	...	...	...	...	...	...
Dhárwár... ...	3 6	...	2 11	...	...	...	4 12	...	3 11	...	...	...
Bijápur	3 4	1 11	...	...	...	...	4 12	2 10	...	...	...	...
Kánara ... Above-Ghát tálukas ...	3 4	...	2 9	...	...	...	4 12	...	3 11	...	...	...
Coast tálukas ...	1 12	...	1 6	0 8 4	...	0 6 8	3 4	...	2 7	3 4	...	2 7
Ratnágiri ...	1 12	0 14	...	0 8 4	0 4 2	...	3 4	1 10	...	3 4	1 10	...

A Western and eastern mean on the west and east of the line of demarcation.
B Applicable to the portion of the táluka within 5 miles limit of the Surat City.
C Do. do. beyond 5 miles do. do.
D Do. do. within 10 miles do. do.
E Do do. beyond do. do. do.
K Applicable to the 33 coast villages of the táluka.
L Applicable to the táluka, exclusive of the 33 coast villages.
P Do. portion of the táluka south of the Tápti.
R Do. do. do. north of the Tápti.
N The rates of tree-tax applicable to Khárápát portion of the Alibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).

A.

prices of Country Spirit and Toddy and amount of minimum revenue guaranteed for Country during the eight months ending 31st March 1903.

Tree-tax rates on		Maximum selling price per gallon of Toddy.		Amount of minimum revenue guaranteed.		Remarks.
Cocoa-nut and Brab.	Date & Wild Palm.	At Booths.	At Shops.	Annual rate.	Proportionate for eight months.	
Rs.	Rs.	A. p.	A. p.	Rs.	Rs.	
12	6	4 6	...	.....	...	
12	6	3 0	4 0			
10	5					
7½	3¾	2 0	3 0	(a)9,15,000	6,10,000	
5	2					
9	3	3 0	4 0			
12N	6N	3 0	4 0	(b)3,75,000	2,50,000	
9	3					
...	...	...	...	... ...	...	
5	2	9 0	9 0	1,70,000	1,13,333	Three years' contract expires on 31st July 1904.
½	¼	...	...			
1	½	...	6 0	45,000	30,000	
...	...	...	...			
...	...	...	...	40,000	26,667	Three years and eight months' contract expires on 31st March 1904.
...	...	...	...	14,000	9,333	Three years' contract expires on 31st July 1904.
5½	2¾	4 0	4 0	1,50,000	1,00,000	
7	4					
7	4					
7 D	4 D	3 0	4 6			
5½ E	2¾ E					
6½	3					
5	2	3 0	4 0			
6½ K	3 K	3 0K	4 0K	6,45,000	4,30,000	Three years and eight months' contract expires on 31st March 1904.
4½ L	1½ L	3 0L	4 0L			
1¾	¾	3 0	4 0			
1¾ P	1 P	3 0P	4 0P			
1 R	¾ R	1 6R	2 0R			
3	1	3 0	4 0			
6	2	...	9 0	1,60,000	1,06,667	
						* The Daugs have been transferred to the Surat District. One year's contract expires on 31st March 1904.
6	2	...	...	4,50,000	3,00,000	Four years and eight months' contract expired on 31st March 1903. Fresh one year's contract expires on 31st March 1904.
6	2	6 0	6 0	82,500	55,000	Three years and eight months' contract expired on 31st March 1903. Fresh one year's contract expires on 31st March 1904.
6	2	6 0	6 0	5,45,000	3,63,333	Three years and eight months' contract expired on 31st March 1903.
6	2	6 0	6 0	72,000	48,000	Eight-monthly contract expired on 31st March 1903. Fresh one year's contract expires on 31st March 1904.
6	2	...	9 0	77,000	51,333	Three years and eight months' contract expired on 31st March 1903.
6	2	9 0	9 0	...	...	
6	2	9 0	9 0	2,50,000	1,66,667	Three years and eight months' contract expired on 31st March 1903. Fresh one year's contract expires on 31st March 1904.
6	2	9 0	9 0	34,000	*22,670	
8	3	...	6 0	90,000	60,000	
8	3	6 0	6 0	21,500	14,333	One year's contract expired on 31st March 1903. Fresh one year's contract expires on 31st March 1904.
8	3	4 6	4 6	90,000	60,000	

(a) The amount is made up as under :—

	Rs.
Sálsette, Bassein and Mahim	5,90,000
Umbergaon, Dáhánu and Jawhár State	95,000
Inland Tálukas (Kalyán, Bhiwandi, Váda, Murbad and Sháhápur).	2,30,000
Total ...	9,15,000

(b) The amount is made up as under :—

	Rs.
Panvel and Karjat	1,65,00
Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál	2,10,00
Total ...	3,75,00

*Guarantee sanctioned for 8 months.

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX B.

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged in and issued from the Warehouses during the eight months ending 31st March 1903.

Name of Táluka in which cultivation is permitted.	Cultivation of — Gánja. Number of villages in which permitted.	Gánja. Area cultivated.	Bháng. Number of villages in which permitted.	Bháng. Area cultivated.	Intoxicating Drugs produced and lodged in the Warehouses. Gánja. Produced during the eight months.	Gánja. Balance on 1st August 1902.	Gánja. Total.	Bháng. Produced during the eight months.	Bháng. Balance on 1st August 1902.	Bháng. Total.
1	2	3	4	5	6	7	8	9	10	11
Ahmednagar District.		A. g.		A. g.	M. s.	M. s.	M. s.	M. s.	M. s.	M. s.
Ahmednagar	16	88 36	1	11 39	843 39	846 15	1,690 14	11 22	5 17	16 39
Newása	26	...	1	2 10	...	359 11	359 11	1 25	...	1 25
Kopergaon	5	12 30	...	...	115 32	...	115 32	...	...	...
Ráhuri (Belapur Warehouse)	13	4 4	1	0 38	63 0	943 36	1,006 36	0 26	...	0 26
Sátára District.										
Khánapur (Vita Warehouse)	13	35 6	...	...	374 25	1,007 3	1,381 28	...	...	...
Total ...	73	140 36	3	15 7	1,397 16	3,156 25	4,554 1	13 33	5 17	19 10

Name of Táluka in which cultivation is permitted.	Issues from the Warehouses on payment of duty. Gánja.	Bháng	Balance at the Warehouses on 31st March 1903. Gánja.	Bháng.	Warehouse rent recovered. Amount.	Selling price per maund exclusive of Duty. Gánja.	Bháng.	Remarks.
1	12	13	14	15	16	17	18	19
Ahmednagar District.	M. s.	M. s.	M. s.	M. s.	Rs. a. p.	Rs.	Rs.	
Ahmednagar	291 30	6 22	1,524 5	12 2	30 0 6	New 25 to 35, old 15 to 20.	20 to 30	349 maunds 22 seers Gánja dryage and wastage as well as destroyed as refuse.
Newása	...	...	...	...	4 3 0		...	
Kopergaon	...	...	...	...	.....		...	
Ráhuri (Belapur Warehouse).	38 33	...	709 5	0 7	40 5 9		...	259 maunds 38 seers Gánja, and 19 seers of Bháng dryage and wastage as well as destroyed as refuse.
Sátára District.								
Khánápur (Vita Warehouse).	62 10	...	1,266 23	...	25 12 6	20	...	52 maunds 35 seers Gánja dryage and wastage as well as destroyed as refuse.
Total ...	392 33	6 22	3,499 33	12 9	100 5 9	...	...	

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX C.

Statement showing (1) the consumption of Country Spirit, (2) the Rate of c[illegible] (3) the total Abkári Revenue and (4) the incidence of taxation per head of [illegible] of the Presidency during the eight months ending 31st March 1903.

District.	Consumption of Country Liquor.				Total Abkári Revenue.					
	Eight months ending 31st March 1903.		Average for eight months of previous 5 years.		Eight months ending 31st March 1903.			Average for eight months of previous 5 years.		
	Gallons.	Rate of consumption per head of Population.	Gallons.	Rate of consumption per head of Population.	Realizations.	Incidence of taxation per head of Population.		Realizations.	Incidence of taxation per head of Population.	
		Drams.		Drams.	Rs.	Rs. a. p.			Rs. a. p.	
Bombay	466,373	28·8	432,356	26·7	20,98,934	2 11 3		18,92,670	2 7 0	
Ahmedabad	38,780	2·3	41,224	2·5	1,30,402	0 2 7		1,26,736	0 2 7	
Kaira	6,573	0·4	7,660	0·5	29,792	0 0 8		23,037	0 0 6	
Panch Maháls	27,209	5·0	28,853	5·3	29,558	0 1 10		28,333	0 1 9	
Broach	31,104	5·1	33,878	5·6	1,16,315	0 6 5		1,08,537	0 5 11	
Surat	168,420	12·7	178,262	13·4	6,83,446	1 0 8		7,00,736	1 1 7	
Thána	262,210	15·5	258,950	15·3	7,50,714	0 14 10		6,89,714	0 13 7	
Násik	35,534	2·1	35,181	2·1	1,16,098	0 2 3		1,09,866	0 2 2	
Khándesh	203,432	6·8	136,607	4·5	3,08,485	0 3 5		2,32,606	0 2 7	
Ahmednagar	16,908	1·0	10,788	0·6	88,324	0 1 8		56,929	0 1 1	
Poona	89,679	4·3	80,645	3·9	4,36,037	0 7 0		4,06,229	0 6 6	
Sholápur	15,960	1·1	15,661	1·0	89,193	0 2 0		97,831	0 2 2	
Sátára	14,018	0·6	12,053	0·5	53,209	0 0 9		54,193	0 0 9	
Belgaum	24,979	1·2	31,815	1·5	1,85,831	0 3 0		1,97,765	0 3 2	
Dhárwár	42,890	1·8	43,383	1·9	2,32,444	0 3 4		2,55,933	0 3 8	
Bijápur	6,708	0·4	9,461	0·6	71,727	0 1 7		90,274	0 2 0	
Kánara	31,439	3·3	30,535	3·2	1,17,035	0 4 1		1,18,259	0 4 2	
Ratnágiri	60,919	2·5	57,237	2·4	1,50,150	0 2 1		1,59,242	0 2 2	
Kolába	94,375	7·5	94,103	7·5	2,65,585	0 7 0		2,69,980	0 7 2	
Total ...	1,637,510	5·1	1,538,652	4·8	59,33,279	0 6 2		56,18,870	0 5 10	

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Ábkári.

APPENDIX D.

Statement showing (1) the Number of Licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths and (c) for sale at shops, (2) the Number of Trees licensed to be tapped, and (3) the quantity of Toddy reported to have been sold from shops during the eight months ending 31st March 1903.

District.	Number of Licenses issued for			Number of Trees licensed to be tapped.			Quantity of Toddy sold.
	Domestic consumption.	Tree-foot booths.	Toddy shops.	Cocoanut.	Brab.	Date and wild palm.	
							Gallons.
Ahmedabad	...	1	4	...	...	125	2,447
Kaira	...	...	...	...	...	...	...
Panch Mahâls	...	...	...	...	...	...	...
Broach	9	14	14	...	975	540	23,410
Surat	5,100	6	230	50	731	74,710	1,272,033
Thâna	212	215	207	141	4,361	17,615	447,689
Nâsik	...	...	7	...	...	547	3,841
Khândesh	...	...	...	...	...	...	...
Ahmednagar	...	1	7	...	...	964	22,313
Poona	1	8	41	...	...	5,261	113,811
Sholâpur	...	...	20	...	...	12,983	157,516
Sâtâra	3	...	...	...	...	6	...
Belgaum	...	1	93	...	...	14,409	205,764
Dharwâr	...	2	114	...	...	19,468	161,025
Bijâpur	...	...	96	...	...	15,218	213,410
Kânara	...	...	114	2,559	...	2,968	180,465
Ratnâgiri	...	...	143	9,479	...	81	374,403
Kolaba	1	24	85	306	848	902	59,941
Total ... Eight months ending 31st March 1903.	5,326	272	1,175	12,535	7,115	165,797	3,238,068
Total ... Do. 1902.	5,435	250	1,161	12,646	6,483	171,577	3,354,340

NOTE.—The number of licenses issued for Native States was 76 compared with 80 in the previous year.

APPENDIX E.

Statement showing the quantities of (a) imported and (b) locally produced denaturalised Spirits passed into consumption at the favourable 5 per cent. ad valorem *Rate of Duty during the eight months ending 31st March 1903 in the Bombay Presidency.*

Denaturalised Spirit imported from Foreign Countries.		Denaturalised Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other Provinces.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other Provinces.	Province from which imported.	Quantity consumed locally.	Exported to other Provinces.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.	Imp. Gals.		Imp. Gals.	Imp. Gals.	
Austria-Hungary ...	3,820	...	...	...	Madras Presidency.	2,353	...	
Germany	12,566							
United Kingdom	24							
Total ...	16,410	...	...	...	...	2,353	...	

J. L. JENKINS
Commissioner of Customs, Salt, Opium and Abkâri.

APPENDIX F.

Statement showing the quantities of Foreign Liquors imported into Bombay by Sea and sold by Licensees of Foreign Imported Liquors and Country Spirits excised at Tariff rates in each district of the Bombay Presidency during the eight months ending 31st March 1903.

Districts.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Imported by Sea into Bombay—					
During the eight months ending 31st March 1903 ...	998,976	74,987	2,772	160,090	77,301
Proportionate for eight months of 1901-02	860,602	68,342	1,869	168,865	68,461
Sold by Licensees—					
Bombay	48,450	23,677	1,404	64,008	8,658
Ahmedabad	846	495	33	3,791	...
Kaira	42	16	...	196	...
Panch Mahâls	41	26	6	157	...
Broach	35	125	4	1,112	...
Surat	251	449	57	3,255	...
Thána	1,942	361	31	3,901	...
Násik	1,819	217	7	2,099	1
Khándesh	1,297	159	2	1,910	4
Ahmednagar	1,080	367	83	4,425	41
Poona	34,773	7,937	1,260	59,303	500
Sholápur	794	128	12	2,419	7
Sátára	391	216	15	2,363	...
Belgaum	13,943	308	66	3,255	4
Dhárwár	953	367	...	3,425	46
Bijápur	28	14	...	381	...
Kánara	147	132	...	525	2
Ratnágiri	25	58	...	424	5
Kolába	125	103	7	735	...
Total ... Eight months ending 31st March 1903...	106,982	35,155	2,987	157,684	9,268
Total ... Proportionate for eight months of 1901-02.	147,082	45,625	2,729	150,110	9,475

J. L. JENKINS,
Commissioner of Customs, Salt,
Opium and Abkári.

APPENDIX G.

Statement showing the number of offences against the A'bkári laws in each district of the Bombay Presidency Proper, detected by Government Establishments and the Country Spirit Farmers' men, under the undermentioned heads during the eight months ending 31st March 1903.

District.	Cases detected.												Cases in which convictions were obtained.
	Illicit distillation and possession of implements, &c., for the same.			Illicit importation and possession of liquor.			Other Miscellaneous offences.			Total.			
	By Government Establishment.	By the Country Spirit Farmers' men.	Total.	By Government Establishment.	By the Country Spirit Farmers' men.	Total.	By Government Establishment.	By the Country Spirit Farmers' men.	Total.	By Government Establishment.	By the Country Spirit Farmers' men.	Total.	
Bombay	...	...	...	25	...	25	16	...	16	41	...	41	37
Ahmedabad	2	...	2	32	...	32	57	...	57	91	...	91	88
Kaira	59	...	59	17	...	17	11	...	11	87	...	87	73
Panch Mahâls	41	5	46	11	2	13	8	2	10	60	9	69	69
Broach	52	4	56	1	...	1	2	...	2	55	4	59	51
Surat	51	85	136	32	14	46	47	7	54	130	106	236	230
Thána	56	9	65	13	...	13	11	4	15	80	13	93	87
Násik	90	36	126	39	3	42	55	5	60	184	44	228	212
Khándesh	64	247	311	11	6	17	73	15	88	148	268	416	390
Ahmednagar	1	...	1	3	1	4	18	...	18	22	1	23	20
Poona	...	...	...	7	...	7	10	...	10	17	...	17	17
Sholápur	...	...	...	18	...	18	20	...	20	38	...	38	35
Sátára	2	...	2	...	...	...	5	...	5	7	...	7	6
Belgaum	12	1	13	11	...	11	17	...	17	40	1	41	39
Dhárwár	23	...	23	8	1	9	11	...	11	42	1	43	40
Bijápur	2	...	2	3	...	3	16	...	16	21	...	21	20
Kánara	...	...	...	16	...	16	42	1	43	58	1	59	46
Ratnágiri	...	...	...	11	...	11	20	...	20	31	...	31	26
Kolába	2	...	2	5	4	9	16	4	20	23	8	31	27
Total . Eight months ending 31st March 1903.	457	387	844	263	31	294	455	38	493	1,175	456	1,631	1,513
Total . Eight months ending 31st March 1902.	431	377	808	250	34	284	596	51	647	1,277	462	1,739	1,574

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and A'bkári.

APPENDIX H.

Note showing crroections and alterations required to make Chapter VI of the Government of India Excise (Intoxicating Liquors) Memorandum (Edition of the year 1902), relating to Bombay Presidency proper, correct with reference to facts and figures for the eight months ending 31st March 1903.

Para. 168—The total Excise receipts for the eight months ending 31-t March 1903 amounted to Rs. 64·60 lákhs as shown below :—

Head.	Receipts in lákhs of Rupees.	Percentage of total Receipts.
Country Spirits	48·19	74·61
Toddy	8·54	13·22
Duty on Rum, &c., manufactured in India	0·06	0·09
Duty on Malt Liquors manufactured in India	0·25	0·38
License fees on imported liquors, &c ...	0·88	1·36
Opium and its preparations ...	4·25	6·57
Hemp Drugs	1·48	2·30
Fines, forfeitures and miscellaneous ...	0·95	1 47
Total ...	64·60	100·00

Para. 169, line 2—Add the words "and Act I of 1903" after "1892."

Para. 171, line 5—Insert the words "the district of Belgaum" between the words "Bombay'" and "a coast."

Para. 172, sub-para. 1, line 1—In the eight months ending 31st March 1903 such supplemental payments amounted to Rs. 1·31 lákhs.

Para. 175, line 2—"The eight months ending 31st March 1903" for "1900-1901."

For sub-para. 1 substitute the following :—

"The total average incidence of taxation in the District monopoly areas was Rs. 3-6-7 per proof gallon."

Insert between paragraphs 178 and 179 the following heading :—

(2) The contract Distillery and Separate shop system.

Para. 179, line 9—Add the following after the word "auction" :—

The rates of duty charged on liquor of authorized strengths of 25° and 60° U. P. are Rs. 3-14-0 and Rs. 2-1-0 per gallon respectively corresponding to Rs. 5-2-8 per proof gallon.

The revenue realized under this system amounted to Rs. 1·44 lákhs. Of this Rs. ·32 lákh were realized from license fees and the balance from still-head duty. The average incidence of taxation was Rs. 6-10-2 per proof gallon of which Rs. 5-2-8 were derived from duty and the balance from vend fees. The new system has been introduced into the Poona and Sátára Districts also with effect from 1st April 1903.

Para. 179—The last sentence of this paragraph to be expunged.

The heading of paragraph 180 "The Free Supply System" to be numbered (3) instead of (2).

Para. 182, line 1—Substitute the words "in the eight months ending 31st March 1903" for "1900-1901" in the bracket.

Para. 186, line 2—Substitute the words "in the eight months ending 31st March 1903 to 17·98 lákhs" for "in 1900-1901 to 22·92 lákhs."

Para. 186, line 3—Substitute "3·87 lákhs" for "4·37 lákhs."

„ *sub-para. 1, line 1*—Rs. 4-14-8 (for Rs. 4-12-7).

„ „ *line 2*—Rs. 3-13-9 (for Rs. 3-14-0).

The No. of the heading above paragraph 187 to be changed from "3" to "4."

Para. 189, line 2—Rs. 2-5-4 (for Rs. 2-0-0).

Para. 191—There were no deficiency payments in the eight months ending 31st March 1903 to make up the "minimum guarantee," but Rs. 3,006 were realized on account of "miscellaneous receipts." With the exception of this amount, the whole of the revenue obtained under this system was realized by still-head duties and amounted on an average to Rs. 2-12-4 per proof gallon.

Para. 192, line 7—Substitute "in the eight months ending 31st March 1903 was Rs. 5,000" for "in 1900-1901 was Rs. 8,400."

Para. 193, sub-para. 2, line 1—Insert the words "and the districts of Belgaum, Poona and Sátára" between "Bombay" and "practically."

Sub-para. 4, page 34—

Line 8—In the eight months ending 31st March 1903 was Rs. 48·14 lákhs of which 4·19 lákhs represent vend fees in Bombay Town and Island and Belgaum.

Line 9—1·31 (for 3·13).

Line 10—Same para., page 35—·03 (for ·07).

Line 11— „ „ —"those eight months" for "that year."

Line 11— „ „ —1,294,168 (for 1,717,775).

Line 12— „ „ —Rs. 3-11-6 (for Rs. 3-11-1).

Line 12— „ „ —Rs. 3-4-8 (for Rs. 3-4-1).

Para. 200, lines 2 and 3—Substitute the words "in the eight months ending 31st March 1903 amounted to 8·54 lákhs, of which 5·7 lákhs" for the words "in 1900-1901 amounted to Rs. 13·92 lákhs of which Rs. 8·88 lákhs."

Para. 201, lines 6 and 7—Substitute the words "in the eight months ending 31st March 1903 to Rs. 5,886" for "in 1900-1901 to Rs. 1,752."

Para. 202, line 2—Substitute the words "in the eight months ending 31st March 1903 was 3,95,234 gallons" for "in 1900-1901 was 5,15,366 gallons."

Para. 203, lines 3 and 4—183 wholesale licenses were issued in the eight months ending 31st March 1903 against only 109 ordinary retail licenses.

Para. 206, lines 2 and 3—Substitute the words "in the eight months ending 31st March 1903 in the Bombay Presidency outside of Sind was 6 annas and 9 pies per head, of which more than $\frac{8}{9}$th is attributable to liquors" for the words from "in 1900-1901" to "liquors."

APPENDIX 1.

Column 2 ...	...	The eight months ending 31st March 1903	for 1900-1901
„ 3 ...	...	64·60 „	87·54
„ 4 ...	...	Re. 0-6-9 „	Re. 0-9-2
„ 5 ...	...	74·61 „	72·6
„ 6 ...	...	13·2 „	15·9
„ 7 ...	...	1·8 „	1·8
„ 8 ...	...	6·6 „	6·8
„ 9 ...	...	2·3 „	2·3

APPENDIX 2.

Column 2 ...	...	The eight months ending 31st March 1903	for 1900-1901
„ 3 ...	...	42·61 „	55·88
„ 4 ...	...	5·50 „	7·57
„ 5 ...	...	48·11 „	63·45
„ 6 ...	...	0·05 „	0·09
„ 7 ...	...	48·16 „	63·54
„ 8 ...	...	1,294 „	1,718
„ 9 ...	...	84 „	112
„ 10 ...	...	Rs. 3-4-8 „	Rs. 3-4-1
„ 11 ..	...	Re. 0-6-10* „	Re. 0-7-0
„ 12 ...	...	Rs. 3-11-6 „	Rs. 3-11-1

* Includes deficiencies paid by distillers on their minimum guarantee and miscellaneous receipts.

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and A'bkári.

APPENDIX I.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise Memorandum (Hemp Drugs), relating to Bombay Presidency proper and Sind, correct with reference to facts and figures for the eight months ending 31st March 1903.

The following should be substituted for paragraphs 40 to 45 of Chapter VI of the Memorandum (Third Edition) :—

40. The hemp drugs receipts for the eight months ending 31st March 1903 were— General Revenue Statistics.

	Rs.
Bombay proper	1,48,000
Sind	1,59,000
Total ...	3,07,000

being 2·3 per cent. of the total excise receipts in the case of the Presidency proper and 18·92 per cent. in Sind. Out of the amount of Rs. 1,48,000 in the case of the Presidency proper, Rs. 77,000 represent duty, and Rs. 71,000 vend fees, and out of Rs. 1,59,000 for Sind, Rs. 47,000 represent duty and Rs. 1,12,000 vend fees.

41. Consequent on the passing of the Bombay Act V of 1901, the following restrictions were placed, with effect from the 1st August 1901, on the cultivation of hemp plant and the traffic in the intoxicating drugs: Present arrangements as regards cultivation, taxation and vend of intoxicating drugs.

(*a*) Cultivation of the hemp plant for ganja in Bombay Presidency proper is restricted to the districts of Ahmednagar and Sátára and is there carried on under licenses, the cultivators being bound to harvest their crop under official supervision and to store the produce in Central and Bonded Warehouses located near the places of manufacture. From these Central Warehouses, the drug is issued to licensed dealers, or transferred under bond to the Bonded Warehouses established, one in Bombay and the other in Surat. These Bonded Warehouses are, however, primarily intended for the storage of drugs imported from other Provinces under a system of permits. For the storage of gánja in the warehouses a small fee is charged and all issues therefrom are made under the supervision of the Warehouse Inspector. Cultivation of the hemp plant is restricted in the Province of Sind to Dehs Bubak and Yakubani in the Sehwan táluka of the Lárkána Collectorate and the Bháng is all deposited in the Government Central Warehouse at Bubak from which it is issued to the licensed dealers on payment of the quantitative duty.

Gánja from Central Provinces, Charas from the Punjáb, Bháng from the Punjáb and the United Provinces.

(*b*) Duty at the following rates is levied on all intoxicating drugs issued from the warehouses or imported from other Provinces noted in the margin:

On Bháng at annas 8 per seer of 80 tolas.
On Charas at Rs. 2 per seer.
On Gánja at Rs. 4 per seer.

(*c*) The wholesale business is separated from the retail vend. The licenses for the wholesale vend are issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs. 15 each. The privilege of retail vend in each shop separately is sold by public auction, no objection being taken to one person bidding for several shops.

(*d*) The maxima quantities of the intoxicating drugs which may be transported without a permit from one place to another within the Presidency, or sold by a retail vendor to one and the same person in the aggregate in one day are limited to five tolas in the case of Gánja and Charas, or any preparation or admixture thereof, and to one-fourth Indian seer, or twenty tolas in the case of Bháng, or any preparation or admixture thereof.

Total consumption of intoxicating drugs and incidence of taxation.

42. The total consumption of intoxicating drugs in the Bombay Presidency proper in the eight months ending 31st March 1903 amounted to 530 maunds or 1·4 seers per 1,000 of population and in Sind to 1,845 maunds or 23 seers per 1,000 of population according to the census figures of 1901 and the general average incidence of taxation was Rs. 7·0 and Rs. 2·16 per seer respectively. Of this Rs. 3·6 were derived from duty and Rs. 3·4 from vend fees in the case of Presidency proper and Re. 0·65 from duty and Rs. 1·51 from vend fees in Sind.

APPENDIX 1.*

Column 2, eight months ending 31st March 1903 for 1900-1901.

„	3,	307	for	475
„	4,	4·2	„	4·8
		As. p.		As. p.
„	5,	0 3	„	0 5

APPENDIX 2.

Column 2, eight months ending 31st March 1903 for 1900-1901.

„	3, Rs. 4	for	No quantitative duties are at present levied in Bombay.
„	4, Rs. 2		
„	5, As. 8		
„	6, Rs. 5·1	„	10·3
„	7, Rs. 1·3	„	...
„	8, Rs. 1·9	„	2·5
„	9, Rs. 3·2	„	(*e*) 2·5

J. L. JENKINS,
Commissioner of Customs, Salt,
Opium and A'bkári.

IMPERIAL FORMS.

IMPERIAL

Excise Revenue and Net Revenue of

District.	Detail of Gross Receipts during															
	Imported liquors.	Spirits manufactured in India paying duty at higher rates than Ordinary Country Spirit.				Country Spirit.						Country Spirit Toddy.				
												Tree-tax.				
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Deficiencies in Minimum Guarantee.	License fees in Distillery Areas.	Toddy Distillery fees and other Miscellaneous Items.	Out-stills.	Total Country Spirit.	On trees tapped for toddy used in distillation.	On trees tapped both for sale of raw toddy and its distillation.	On trees tapped for sale of raw toddy alone.	Total tree-tax Receipts.	Deficiencies in Minimum Guaranteed Revenue for tree-tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	68,973	3,550	...	5	3,555	14,11,270	...	3,86,644	114	...	17,98,028	...	1,18,792	...	1,18,792	...
Ahmedabad	1,465	...	...	...	...	99,788	14,151	...	...	5,000	1,18,939	...	...	167	167	...
Kaira	225	...	...	...	...	23,217	6,783	...	...	...	30,000	...	...	267	267	...
Panch Mahâls	83	...	...	...	...	31,546	6,522	...	149	...	38,217	...	...	...	...	...
Broach	238	...	...	...	...	90,383	13,274	...	...	...	1,03,657	...	...	4,475	4,475	...
Surat	1,083	18	...	...	18	3,71,275	60,688	...	73	...	4,32,036	...	...	1,41,738	1,41,738	...
Thâna	2,929	...	...	...	...	6,79,484	...	...	...	...	6,79,484	...	...	61,141	61,141	...
Násik	952	...	...	...	...	92,869	15,475	...	...	...	1,08,344	...	...	729	729	...
Khándesh	596	...	...	...	...	3,00,000	...	...	3	...	3,00,003	...	...	...	...	...
Ahmednagar	570	...	...	...	...	55,000	...	...	...	...	55,003	...	...	1,385	1,385	...
Poona	3,999	2,318	24,702	72	27,092	3,63,333	...	...	102	...	3,63,435	...	...	7,016	7,016	...
Sátára	857	...	...	...	...	57,669	...	...	...	...	57,669	...	...	8	8	...
Sholápur	1,129	...	...	...	...	57,897	...	...	...	...	57,897	...	...	18,934	18,934	...
Bijápur	253	...	...	...	...	22,664	6	...	...	...	22,670	...	...	20,472	20,472	...
Belgaum	1,500	...	...	...	...	1,12,423	...	31,920	...	...	1,44,343	...	...	22,164	22,164	...
Dhárwár	1,403	...	...	...	...	1,57,251	9,416	...	175	...	1,66,842	...	...	28,624	28,624	...
Kánara	343	...	...	...	...	*61,526	*4,848	...	*467	...	*66,841	15,616	...	19,584	35,200	...
Ratnágiri	308	...	...	...	...	23,981	...	...	2,539	...	26,420	47,377	...	50,781	98,258	...
Kolába	1,003	...	...	...	...	2,49,304	...	...	...	...	2,49,304	...	...	10,812	10,812	...
Total. Eight months ending 31st March 1903.	87,909	5,886	24,702	77	30,665	42,60,780	1,31,163	4,18,564	3,622	5,000	48,19,129	62,993	1,18,792	3,88,297	5,70,082	...
Total. Proportionate for eight months of 1901-1902.	84.581	1.084	30.927	76	32.087	40.15.233	52.249	3.87.056	4.189	5.600	44.64.327	54.047	1.07.624	4.31.552	5.93.223	1.351

(*a*) Exclusive of Rs. 89,600 on account of duty on opium

(*b*) Inclusive of Rs. 47,979 on account of refunds of opium pass fees due to

	Col. 7.	Col. 8.	Col. 10.	Col. 12.
*Aboveghát Tálukás...	55,152	4,848	...	60,000
Coast Tálukás ...	6,374	..	467	6,841

FORM No. 1.

eight months ending 31st March 1903.

THE EIGHT MONTHS BY DISTRICTS FROM

and Toddy.			Opium and its preparations including Poppy-heads.				Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.							
Shop license fees.	Fees for farms for use of trees on Government lands and other Miscellaneous Receipts.	Total toddy Receipts.	Duty.	License fees.	Gain on sale-proceeds of Opium.	Total.	Duty.	License fees.	Total.	Fines and forfeitures under Abkári Act.	Fines and forfeitures under Opium Act.	Other Items, Abkári Revenue.	Other Items, Excise Opium Revenue.	Total.	Grand Total.	Total of items as in Form 2.	Net [illegible]
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,853	979	1,44,624	(a) 3,55,250	2,400	10,437	3,68,087	19,823	39,386	59,209	324	4	24,221	8,312	32,861	24,75,337	1,53,539	23,21,798
100	...	267	41,300	35	...	41,335	5,100	1,445	6,545	1	12	11	10,640	10,664	1,79,215	10,015	1,69,200
467	...	734	...	...	...	...	...	500	500	...	...	...	4,800	4,800	36,259	11,924	24,335
...	...	...	...	...	...	...	110	11	121	...	...	...	1,600	1,600	40,021		
1,888	2	6,365	...	...	...	...	1,927	1,324	3,251	1	...	3	5,120	5,124	1,18,635	4,150	1,14,485
75,432	212	2,17,382	...	3	...	3	3,822	2,206	6,028	98	1	1	2,080	2,180	6,58,730	17,754	6,41,976
11,786	1,507	74,434	...	1,417	...	1,417	350	1,979	2,329	...	...	11	2	13	7,60,606	19,926	7,40,680
70	29	828	...	...	...	...	585	3,091	3,676	...	...	74	3,080	3,774	1,17,551	8,777	1,08,777
...	...	...	...	...	...	...	1,029	1,344	2,373	3,236	779	34	10,400	14,449	3,17,421	19,732	2,97,689
4,700	92	6,177	...	...	...	...	21,094	3,123	24,217	14	...	346	6,640	7,000	92,964	10,520	82,444
11,533	333	18,882	...	...	...	...	11,291	9,329	20,620	55	3	...	6,480	6,538	4,10,566	6,250	4,34,316
...	...	8	...	6,646	...	6,646	2,356	512	2,868	...	...	69	...	69	68,117	16,219	51,898
11,388	383	30,705	...	...	...	...	377	475	852	...	...	6	5,280	5,286	95,969	4,022	90,947
25,696	482	46,650	...	968	...	968	394	633	1,027	10	...	2	...	12	71,580	5,209	66,372
40,381	501	63,046	...	979	...	979	600	249	849	1	...	...	3	4	2,10,721	9,449	2,01,272
41,008	534	70,256	...	3,291	...	3,291	2,881	2,773	5,654	3	1	16	3	23	2,47,469	13,796	2,33,673
8,347	454	44,001	...	338	...	338	1,920	1,071	2,991	10	...	9	...	19	1,14,533	9,500	1,01,973
17,857	1,173	1,17,188	...	593	...	593	1,717	759	2,476	632	...	14	1	647	1,47,632	17,183	1,30,149
1,355	197	12,364	...	857	...	857	1,436	1,293	2,729	6	1	39	3	49	2,66,306	9,877	2,56,429
2,76,951	6,878	8,53,911	(b) 3,96,550	17,527	10,437	4,24,514	76,812	71,503	1,48,315	4,391	801	24,856	65,044	95,092	64,59,535	3,45,101	61,14,434
3,17,842	4,505	9,16,921	3,72,537	19,604	11,945	4,04,086	77,227	68,837	1,46,064	3,762	633	25,696	65,581	95,677	61,43,743	3,40,520	58,03,223

issued for sale in Sind.

several Native States as shown in column 6 of Imperial Form No. 2.

J. L. JENKINS,
Commissioner of Customs, Salt,
Opium and Abkári.

IMPERIAL FORM No. 2.

Excise Charges of eight months ending 31st March 1903.

District.	Detail of Charges during the Eight Months.					Grand Total, Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
1	2	3	4	5	6	7	8
Bombay—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Commissioner of Customs	.....	...	...	41	.....	41	
Do. Opium Preventive Service...	38,640	6,132	1,636	1,512	.....	47,920	
Collector of Land Revenue, Customs and Opium	34,447	3,234	4,684	1,722	* 47,979	92,066	* Represents refund of Opium pass-fee due to several Native States.
Collector of Salt Revenue	11,720	211	1,088	493	.....	13,512	
Ahmedabad	7,393	1,344	657	595	26	10,015	
Kaira	7,930	2,092	1,784	118	.....	11,924	
Panch Maháls							
Broach	3,397	662	19	72	.....	4,150	
Surat	10,480	2,624	321	329	.....	13,754	
Thána	14,156	4,642	732	396	.....	19,926	
Násik	5,563	1,683	1,326	205	.....	8,777	
Khándesh	14,246	3,769	1,292	425	.....	19,732	
Ahmednagar	8,304	1,441	196	579	.....	10,520	
Poona	4,873	1,120	1	256	.....	6,250	
Sátára	5,898	1,325	67	454	(b) 8,475	16,219	
Sholápur...	3,537	1,071	232	82	.....	4,922	
Bijápur	3,738	1,275	27	168	.....	5,208	
Belgaum...	5,646	1,803	464	1,536	.....	9,449	
Dhárwár...	7,745	1,422	341	161	4,127	13,796	
Kánara	6,899	1,528	736	397	.....	9,560	
Ratnágiri	11,319	1,709	1,073	1,138	(c) 2,244	17,483	† Exclusive of the Opium and A'bkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality on account of loss of revenue.
Kolába	6,441	2,684	449	303	.....	9,877	
Total, Charges. Eight months ending 31st March 1903.	(a)2,12,372	41,771	17,125	10,982	† 62,851	3,45,101	
Total, Charges. Proportionate for eight months of 1901-02.	(a)2,06,267	45,302	21,113	10,589	† 57,249	3,40,520	

(a) No deductions on account of contributions recovered from the Opium Farmers have been made as these contributions are solely utilized for the maintenance of the New Opium Preventive Service.
(b) Represents refund of deficiency due to the Country Spirit Farmers on settlement of the accounts of their farm ended on 31st March 1903.
(c) Represents refund of deficiency made to the Country Spirit Farmers on settlement of the accounts of their farm ended on 31st March 1902.

J. L. JENKINS,
Commissioner of Customs, Salt,
Opium and A'bkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Sh[illegible]s.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs. Number of wholesale licenses for sale of						Number of retail licenses for sale at				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries. Central Distilleries, public or private. Mhowra and molasses spirit.	Toddy Spirit.	Out-stills.	European liquors imported or manufactured in India.	Methylated Spirits.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	[illegible]
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Bombay ...	...	...	...	1	...	75	33	1	...	...	5	13	41	1	...	72
Ahmedabad	...	...	1	...	...	5	...	...	...	...	2	...	1	1	...	...
Kaira ...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...
Panch Mahals	...	...	*1	...	...	...	...	...	...	...	1	...	...	2	...	...
Broach ...	...	...	...	...	...	4	...	...	...	...	1	...	...	...	...	...
Surat ...	...	...	1	...	...	3	3	...	...	...	1	...	...	1	...	1
Thána ...	...	...	...	...	...	7	...	...	...	...	1	1	4	1	1	2
Násik ...	...	...	1	...	...	1	2	...	...	...	1	...	...	1	1	2
Khándesh	...	...	3	...	...	4	1	...	...	...	1	1	...	...	...	7
Ahmednagar	...	...	...	...	...	5	3	...	...	...	5	...	...	1	...	...
Poona ...	1	1	1	...	...	26	6	...	...	...	3	9	...	3	1	37
Sátára ...	...	...	1	...	...	14	1	...	...	...	1	3	1	1	2	...
Sholápur ...	...	...	1	...	...	5	...	...	...	...	...	2	...	2	...	6
Bijápur ...	...	...	1	...	...	...	...	...	...	...	2	...	...	1	...	...
Belgaum ...	...	...	1	...	...	8	3	...	...	...	1	...	...	2	...	...
Dhárwár ...	...	...	1	...	...	7	4	...	...	...	1	1	...	3	...	...
Kánara ...	...	...	...	3	...	6	1	...	...	...	1	...	...	1	...	...
Ratnágiri ...	...	...	...	9	...	7	1	...	...	...	1	...	...	...	...	...
Kolába ...	...	...	18	...	...	6	...	...	...	...	1	4	...	2	...	...
Total ... Eight months ending 31st March 1903.	1	1	31	13	...	183	58	1	...	...	30	34	47	29	5	134
Total ... Eight months ending 31st March 1902.	1	1	31	13	...	177	51	1	...	...	306	36	47	29	4	170

District.	Vend of Liquor and Drugs—*continued.* Number of shops licensed to sell by retail.									Remarks.
	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy shop licenses.	Total.	Opium and its preparations. Raw Opium.	For medical purposes (druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, etc.).	
1	18	19	20	21	22	23	24	25	26	27	28
Bombay ...	49	296	...	49	87	100	236	12	437	53	
Ahmedabad	10	68	...	...	1	4	5	148	19	29	
Kaira ...	3	35	...	...	...	...	...	103	1	11	
Panch Mahals	1	53	...	...	...	...	...	36	.....	15	
Broach ...	1	66	9	...	14	14	37	50	.....	13	
Surat ...	7	282	5,100	10	6	230	5,346	24	13	23	
Thána ...	8	337	212	...	215	207	634	17	.....	20	
Násik ...	5	103	...	...	...	7	7	41	.....	40	
Khándesh ...	4	215	...	...	...	...	...	102	.....	69	
Ahmednagar	1	24	...	...	1	7	8	53	.....	36	
Poona ...	3	68	1	...	8	41	50	53	.....	48	
Sátára ...	2	56	3	...	...	...	3	39	.....	25	
Sholápur ...	6	32	...	...	...	20	20	46	.....	14	
Bijápur ...	3	72	...	...	...	96	96	14	.....	17	
Belgaum ...	...	114	...	...	1	93	94	16	.....	29	
Dhárwár ...	1	123	...	...	2	114	116	22	.....	45	
Kánara ...	...	147	...	...	...	114	114	11	.....	20	
Ratnágiri ...	...	186	...	...	...	143	143	8	.....	12	
Kolába ...	5	178	1	...	24	85	110	13	1	15	
Total ... Eight months ending 31st March 1903.	109	2,455	5,326	59	359	1,275	7,019	813	471	523	
Total ... Eight months ending 31st March 1902.	115	2,463	5,435	61	312	1,261	7,069	831	436	538	

* Exclusive of the distillery at Wádia in the Sankheda Mewás under the Rewa Kántha Agency.

J. L. JENKINS,
Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL

Duty and

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.	
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° U. P.	At strength of 60° U. P.	At strength of
	Number of Imperial Gallons.	Average strength per Gallon.												
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.			
Bombay ...	*a* 7,178	0·2° U.P.	6 0 0	*b* 3,206	6 0 0	2,353	0 1 6 @ 5 % *ad valorem.*	...	...	...	...	90,492	42,828	(20·5° U. P.) 353,039
Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	...	39,203	8	.....
Kaira ...	...	...	...	...	...	...	...	...	...	...	...	11,340	1,250	.....
Panch Mahâls ...	...	...	...	...	...	...	...	...	...	...	...	12,229	53,615	.....
Broach ...	...	...	...	...	...	...	...	...	...	...	...	34,676	425	.....
Surat ...	3	15° U.P.	6 0 0	...	...	...	...	...	...	...	...	112,558	113,443	.....
Thâna ...	...	...	...	...	...	...	...	...	...	...	...	104,900	359,457	.....
Násik ...	...	...	...	...	...	...	...	...	...	...	...	30,492	10,095	.....
Khándesh ...	...	...	...	...	...	...	...	...	...	...	...	75,124	231,402	.....
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	15,985	...	.....
Poona ...	*c* 1,995	4·5° U.P.	6 0 0	...	...	...	...	...	...	395,234	0 1 0	91,248	...	.....
Sátára ...	...	...	...	...	...	...	...	...	...	...	...	16,925	...	.....
Sholápur ...	...	...	...	...	...	...	...	...	...	...	...	16,900	...	.....
Bijápur ...	...	...	...	...	...	...	...	...	...	...	...	6,974	...	.....
Belgaum ...	...	...	...	...	...	...	...	...	...	...	...	29,002	19	.....
Dharwár ...	...	...	...	...	...	...	...	...	...	...	...	46,593	...	.....
Kánara ...	...	...	...	...	...	...	...	...	...	...	...	29,555	...	(40° U. P.) 1,421
Ratnágiri ...	...	...	...	...	...	...	...	...	...	...	...	25,692	53,812	.....
Kolába ...	...	...	...	...	...	...	...	...	...	...	...	79,173	35,177	.....
Total. 8 months ending 31st March 1903.	9,176	...	...	3,206	...	2,353	...	...	...	395,234	...	869,061	902,131	(20·5° U. P.) 353,039 (40° U. P.) 1,421
Total. Proportionate for eight months of 1901-1902.	124	...	...	2,013	...	137	...	...	...	494,329	...	806,169	822,329	(20·5° U.P.) 327,395 (40° U. P.) 1,737

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Salsette and Bassein Tálukas of th

a Inclusive of 6,650 gallons supplied to the Government Departments free of duty.

b Inclusive of 3,188 gallons supplied to the Government Departments free of duty.

c Inclusive of 1,587 gallons issued for Sátára District.

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, OR PRIVATE.			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			REMARKS.
	Rates of duty.		Issues in sers (1 ser = 2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolás each).			
Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which Retail Vendors sell.	Bhang.	Ganja.	Other sorts.	
15	16		17	18	19	20	21	22	23
		Rs. a. p.		Rs.	Rs.				
365,666	25° U.P.	3 0 0	(b) 4,606	23	28	1,483	3,057	1,436	(b) Shows the rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.
	60° U.P.	2 1 6							
		1 1 10	(b)						
	25° U.P.	2 10 0	(c)						
		2 8 0	(d)						
29,405		0 12 0	(e) 3,227	24	29	240	1,113	110	(c) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and
	60° U.P.	1 6 0	(c)						
		1 5 0	(d)						(d) to the rest of the district, excepting
		0 6 0	(e)						
	25° U.P.	2 4 0	(f)						
9,005		1 0 0	(g) 1,453	24	29	101	350	1	(e) the Parántij Táluka, including Modása Mahál, exclusive of the villages of Deroli, Amodra and Indran.
	60° U.P.	1 4 0	(f)						
		0 8 0	(g)						
	25° U.P.	1 0 0	(hh)						(f) Shows the rate of duty applicable to the whole district, excepting the Kapadvanj and Thásra Tálukas, with the exception of the town of Dákor.
30,618		0 12 0	(h) 557	24	29	50	109	...	
	60° U.P.	0 7 0	(hh)						
		0 6 0	(h)						
	25° U.P.	2 10 0	(a)						(g) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
26,177		2 8 0	(d) 1,404	24	29	100	632	19	
	60° U.P.	1 6 0	(c)						
		1 5 0	(d)						
		2 8 0	(i)						(h) Shows rates of duty applicable to the eastern tálukas.
	25° U.P.	2 4 0	(j)						
		2 0 0	(k)						
129,796		1 12 0	(l) 891	24	29	390	781	...	(hh) Shows the rates applicable to the western tálukas.
		1 6 0	(i)						
		1 2 0	(j)						
	60° U.P.	1 0 0	(k)						(i) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat City.
		0 13 0	(l)						
		2 10 0	(mm)						
		2 8 0	(m)						
		2 0 0	(n)						
	25° U.P.	1 12 0	(o)						(j) Do. to the rest of the tálukas of Chorási and Olpád and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
		1 10 0	(b)*						
222,488		1 8 0	(b)†						
		1 5 0	(mm) 185	23	36	43	527	37	
		1 4 0	(m)						
		1 0 0	(n)						(k) Do. to the táluka of Jaláipur.
	60° U.P.	0 14 0	(o)						
		0 13 0	(b)*						
		0 12 0	(b)†						(l) Do. to the eastern portion of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka.
		2 12 0	(p)						
	25° U.P.	2 0 0	(q)						
27,147		2 6 0	(pp) 1,069	23	28	11	803	7	(m) Do. to the tálukas of Bassein, Bhiwndi, Váda, Murbád and Sháhápur.
		1 6 0	(p)						
	60° U.P.	1 0 0	(q)						
		1 3 0	(pp)						(mm) Do. to the tálukas of Sálsette and Kalyán.
		2 0 0	(r)						
	25° U.P.	1 4 0	(aa)						(n) Do. to the tálukas of Máhim and Dáhánu.
148,904		0 12 0	(s) 3,472	23	28	39	929	3	(o) Do. to the Umbargaon Petha.
		1 0 0	(r)						
	60° U.P.	0 10 0	(aa)						(p) Do. the whole district excepting the tálukas of
		0 6 0	(s)						
11,989	25° U.P.	3 10 0	2,417	22	28	11	500	...	(q) Báglán, Kalvan and Peint, and
68,436	25° U.P.	3 14 0	(d) 2,475	23	28	85	2,737	668	(pp) Málegaon Táluka.
		4 0 0	(c)						
12,694	25° U.P.	3 10 0	556	23	40	...	321	...	(r) Do. the whole district, except
12,675	25° U.P.	3 8 0	(c) 1,890	23	28	13	250	70	(s) the Navápur Petha, Akráni Pargana and the villages of the Taloda Táluka to the west of the town of Taloda, and
		3 6 0	(d)						
5,230	25° U.P.	3 4 0	84	23	36	2	289	...	
21,759	25° U.P.	3 14 0	199	23	32	...	269	...	
34,945	25° U.P.	3 6 0	236	23	40	68	1,694	...	(aa) Pimpalner, Nandurbár proper, Sháháda and the rest of the Taloda Táluka.
		3 4 0	(t)						
	25° U.P.	1 12 0	(u)						
		0 8 4	(b)						
d 23,019		2 9 0	(t) 47	23	40	3	796	...	(t) Do. above-ghát tálukas of the Kánara District,
	40° U.P.	1 6 0	(u)						(u) Do. coast tálukas of Kánara District.
		0 6 8	(b)						
		1 12 0	(b)						(bb) The whole district, except the tálukas of Alibág and Panvel, where the rates are Rs. 2-10-0 and Re. 1-5-0 for 25° U. P. and 60° U. P., respectively.
40,794	25° U.P.	0 8 4	61	23	32	...	423	...	
	60° U.P.	0 14 0	(b)						
		0 4 2							* Applicable to Sálsette Táluka.
73,451	25° U.P.	2 8 0	(bb) 158	23	34	9	613	...	† Do. Bassein Táluka.
	60° U.P.	1 4 0							
1,294,168	.....	...	24,987	...	...	2,648	16,193	2,351	
1,195,079	.....	...	23,161	...	...	3,249	15,405	1,751	

Thána District, in the coast tálukas of the Kánara District, and in the whole of the Ratnágiri District.

d Aboveghát Tálukas—12,728; Coast Tálukas—10,291.

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and A'bkári.

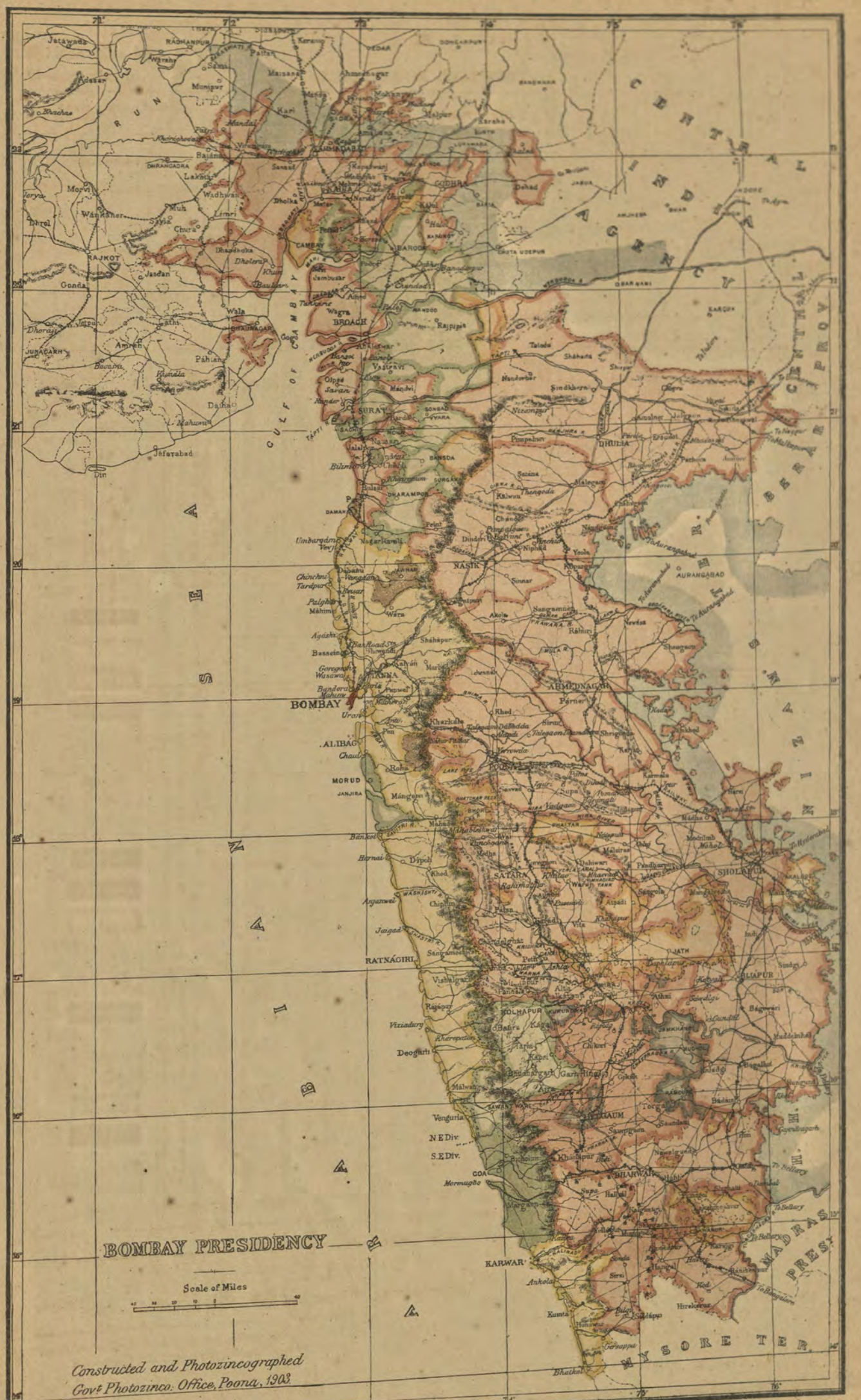
IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population.				Number of Persons per Retail Shop for sale of	
					Liquors.	
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 19 of Form 3.	Country fermented liquors, column 24 of Form 3.
1	2	3	4	5	6	7
Bombay ...	.....	.....	.....	776,006	2,622	3,288
Ahmedabad ...	.....	.....	.....	795 967	11,705	159,193
Kaira	.....	.....	.....	716,332	20,467	.....
Panch Mahals ...	.....	.....	.....	261,020	4,925	.....
Broach	.....	.....	.....	291,763	4,421	7,885
Surat	.....	.....	.....	637,017	2.259	119
Thána	.....	.....	.....	811.433	2,408	1,280
Násik	.....	.....	.....	816,504	7,927	116,643
Khándesh ...	.....	.....	.....	1,446,015	6,726	.....
Ahmednagar ...	.....	.....	.....	837,695	34,9[illegible]4	104,712
Poona	.....	.....	.....	995,330	14,637	19,907
Sátára	.....	.....	.....	1,146,759	20,474	382,186
Sholápur ...	.....	.....	.....	720 977	22,531	36.049
Bijápur ...	.....	.....	.....	735,435	10,214	7,661
Belgaum ...	.....	.....	.....	993,976	8,719	10,574
Dhárwár ...	.....	.....	.....	1,713,298	9,051	9,587
Kanara ...	.....	.....	.....	454,190	3,092	3,987
Ratnágiri ...	.....	.....	.....	1,167,927	6,279	8,167
Kolába	.....	.....	.....	605,466	3,4[illegible]2	5,505
Total ...	.....	.....	.....	15,323,310	6,215	2,183

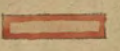
District.	Number of Persons per Retail Shop for sale of		Gross Excise Receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 35 of Form 1.	Remarks.
	Drugs.						
	Opium and its preparations, column 25 of Form 3.	Other Drugs, column 27 of Form 3.	From spirits and fermented liquors, total of columns 2, 6, 12 and 20 of Form 1.	From Opium and its preparations, column 24 of Form 1.	From Drugs other than Opium, column 27 of Form 1.		
1	8	9	10	11	12	13	14
Bombay ...	64,667	14,642	25,969	4,743	763	29,920	
Ahmedabad ...	5.378	27,447	1,516	519	82	2,126	
Kaira	6,955	65,1[illegible]1	432	.....	7	658	
Panch Mahals ...	7 251	52,204	1,467	.....	5		
Broach	5.835	24,314	3,779	.....	111	3,924	
Surat	26,542	27,6[illegible]6	10,212	.....	95	10,125	
Thána	47,731	40,572	9,327	17	29	9,128	
Násik	19,[illegible]15	2 ,413	1,349	.....	45	1,3[illegible]2	
Khandesh ...	14,177	20.957	2,079	.....	16	2,059	
Ahmednagar ...	14,413	23,269	737	.....	289	184	
Poona	18,780	20,736	4,153	.....	207	4,564	
Sátára	29,399	45,[illegible]62	511	58	25	4[illegible]3	
Sholápur ...	15,673	51,498	1,245	.....	12	1,261	
Bijápur... ...	52,531	43,261	946	13	14	902	
Belgaum ...	62,123	34,275	2,102	10	9	2.025	
Dharwar ...	50,604	24,749	2,142	29	51	2,099	
Kánara... ...	41,317	22,724	2,446	7	66	2,310	
Ratnagiri ...	145,991	97,827	1,232	5	21	1,114	
Kolaba	46,582	40,371	4,338	14	45	4,235	
Total ...	18,848	29,299	3 780	277	97	3,990	

J. L. JENKINS,
Commissioner of Customs, Salt, Opium and Abkári.


BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Govt Photozinco: Office, Poona, 1903.
ARABIAN SEA
CENTRAL INDIA AGENCY
RAJPUTANA
HYDERABAD
MADRAS PRES.
MYSORE TER.
CAMBAY
GULF OF CAMBAY
BOMBAY
ALIBAG
MORUD
JANJIRA
RATNAGIRI
SATARA
SHOLAPUR
KOLHAPUR
BELGAUM
KARWAR
GOA
BHARWAR
NASIK
AHMEDNAGAR
AURANGABAD
SURAT
BROACH
BARODA
DHULIA
RAJKOT
JUNAGARH
JODHPUR
Venguria
N.E.Div.
S.E.Div.

References.

British Districts

1 Under the Public or Private Distilleries Still head duty and License fee system. 

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system.

3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system.

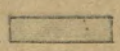
4 Contract Distillery and Separate shop system.

5 Native states within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system No. 2 above.

6 System No. 3 above.

7 Contract Distillery and Separate shop system.

8 Native States within the Presidency which under Treaty engagements are working their Abkari under British system.

9 Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 4 & 5 

10 Portuguese Indian Settlements.

No. C.-451 of 1903.

REVENUE DEPARTMENT,

Commissioner's Office,

Karáchi, 25th August 1903.

MEMORANDUM.

The Commissioner in Sind has the honour to submit his Report on the Administration of the Abkári Department of the Province of Sind for the eight months ending 31st March 1903.

General system of Abkári Administration.

2. The following changes took place in the general system of administering the Abkári Revenue :—

(*a*) All licenses were given out for eight months only with a view to making the Abkári year coincide with the Financial.

(*b*) The levy of duty in Sind on bháng exported to Baluchistan from Sind was discontinued—*vide* Government Resolution No. 415, dated 22nd January 1903.

3. The system referred to in paragraph 2 of last year's report of auctioning for each shop separately the right to sell intoxicating drugs by retail continues, as also the system of levying, on the drugs manufactured or permitted to be imported, a direct quantitative duty at the following rates :—

Bháng	...	...	... 8 annas per seer.
Charas	...	...	... Rs. 2 per seer.
Gánja	...	...	... Rs. 4 per seer.

4. The keen competition referred to in paragraph 3 of last year's report between neighbouring sellers of intoxicating drugs continued to exist and resulted in the reduction of prices to an undesirably low point. No attempt was made to stop this under-selling : it appeared better to wait and see whether matters would not right themselves by the natural process of higher sums being bid for the shops where the rate of profit has made under-selling possible.

5. The prohibition against the sale of methylated spirits without a license continued in force and 16 licenses in all were granted in the Province.

6. The country liquor was, as formerly, supplied partly from the Uran Distillery and partly from the Kotri Distillery. The restriction on the sale of foreign liquors below 15° U. P. continued in force except in the case of home-bottled spirit of superior quality.

7. The realizations in the 8 months under report contrast with the realizations in each of the complete previous four years thus :—

Heads of Revenue.	1898-99..	1899-1900.	1900-1901.	1901-1902.	1902-03 (eight months only).
	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating drugs	2,42,800	2,79,200	2,75,900	2,53,430	1,59,475
Foreign and other liquors dutiable at tariff rates	16,664	17,157	17,310	19,110	12,369
Country spirit	8,16,219	8,34,835	7,89,472	8,46,166	5,72,339
Toddy (Karáchi District only) ...	900	925	1,325	1,425	798
Miscellaneous	3,249	3,765	3,309	3,543	140
Total ...	10,79,832	11,35,882	10,87,316	11,23,674	7,45,121

8. The eight months' figures would give proportionately for a whole year of 12 months Rs. 11,19,180, which is practically the same as the Rs. 11,23,674 of 1901-1902.

9. The sale in gallons in the last two years of weak and strong liquor was :—

		1901-1902.	1902-1903 (eight months).
Kotri liquor	Weak	6,066	6,103
	Strong	1,24,895	87,717
Uran liquor	Weak	46,500	26,433
	Strong	3,250	1,847
	Total ...	180,711	122,100

which would give proportionately, for a full year of twelve months, a total sale of 183,150 gallons: again practically the same as the 180,711 gallons of 1901-1902. As, however, six out of the eight months of 1902-1903 were winter months, and liquor is consumed in larger quantities in winter months than in others, the slight increase of 2,439 gallons that the proportional calculation yields would probably not have occurred in fact.

10. The number of stills licensed was 21, and their aggregate capacity 2,926 gallons. The total quantity of liquor manufactured at the Kotri Distillery was 91,989 gallons, which gives a rate for twelve months of 137,983 gallons as compared with the 142,484 gallons of 1901-1902. The quantity issued to the various Districts in Sind was 94,920, which is at a rate for twelve months of 142,380 as compared with the 140,180 gallons in the actual twelve months of the preceding year. The average strength of liquor manufactured cannot be ascertained; the strong liquor issued from the distillery varies between 4° and 8° U. P. and the weak between 35° and 40° U. P., but the average cannot be given. The approximate cost of manufacturing liquor during the year is reported to have been as follows :—

		Weak.	Strong.
		Rs. a. p.	Rs. a. p.
Plain liquor, per gallon	Worm still	0 11 3	1 3 6
	Pot still (used for re-distillation only).	.....	.....
Flavoured liquor, per gallon	Worm still	0 13 6	1 5 0
	Pot still (used for re-distillation only).	.....	.....

11. The average prices charged by distillers during the period under report and the previous year are these :—

	Weak.	Strong.
	Rs. a. p.	Rs. a. p.
Plain spirit, per gallon—		
Worm still—		
1901-1902	1 1 6	1 8 6
1902-1903	1 1 6	1 8 0
Flavoured spirit, per gallon—		
Worm still—		
1901-1902	1 3 6	1 10 0
1902-1903	1 3 6	1 9 6
Highly flavoured—		
1901-1902	.....	.....
1902-1903	.....	1 11 0

12. The maximum retail prices, exclusive of the still-head duty, were :—

	Weak.	Strong.
	Rs. a. p.	Rs. a. p.
Plain spirit, per gallon	1 14 0	2 0 0
Flavoured spirit, per gallon	2 4 0	2 8 0

13. The expenditure in connection with Abkári which has, as usual, been small compared with the receipts amounted to Rs. 15,591 for the eight months under report, which is at the rate of Rs. 23,387 for twelve months as against the actual Rs. 19,788 in the twelve months of the previous year. The increase is due chiefly to the entertainment for a longer time than in 1901-1902 of an increased number of temporary choukidárs to watch the bháng crop at Bubak.

Imperial Form 3.

14. The number of shops for the sale of liquors and intoxicating drugs has not undergone any great change, and so remarks are not needed.

Imperial Form 4.

15. The consumption of bháng, during the eight months under report, amounted to 66,029 seers, *i. e.*, at the rate for twelve months of 99,044 seers as compared with an actual 98,681 seers in the previous year. The consumption of gánja was only at a rate of 624 seers in twelve months, and this would be less by 268 seers than the rate in the previous year. The decrease is general throughout the Province. On the other hand there is, if we apply the rate of the eight months' consumption to a whole twelve months, an increase of 2,139 seers in the consumption of charas, which increase is reported to be due to keen competition amongst the licensees who reduced the prices and thus caused larger consumption of the drug.

16. The imports into Karáchi of foreign spirits (including imports for the Punjáb and other parts of India), as reported by the Chief Collector of Customs, for the last two years are given in Appendix C.

17. Appendix D shows the quantity of denaturalised spirit imported into the Province.

18. The details of the sales at shops licensed to sell foreign liquors in the several districts in Sind during 1902-1903 are given in Appendix E.

Taking a twelve months' average there is an increase in the rate of consumption under all the heads. The increase in the sales of fermented liquors in the Karáchi District is due to the fact that some of the wholesale Karáchi dealers secured contracts for supplying troops stationed at Multán and other places in the Panjáb, while the increase in the sales of other articles is due to the demand from the Panjáb for the requirements of visitors to the Coronation Darbár at Delhi.

19. The number of offences against the A'bkári Laws disposed of during the 8 months under report in each district is given in Appendix B. Taking a twelve months' average, there is a decrease occurring mainly in the Karáchi and Thar and Párkar Districts of about 9 in the number of cases reported.

20. The incidence of A'bkári revenue per head of population, as given in Appendix A, is, for the eight months under report, Re. 0-3-9, which is at the rate for twelve months of Re. 0-5-7 : the same as last year's.

21. No attempt is made to stimulate the sale either of liquor or intoxicating drugs, and the practice of inviting public opinion before opening new shops has been maintained.

22. Imperial Forms Nos. 1-5 are appended.

A. CUMINE,
Commissioner in Sind.

To

The Chief Secretary to Government,
Revenue Department,
Bombay.

Note showing corrections and alterations required to make Chapter VII of the Government of India Excise (Intoxicating Liquors) Memorandum correct with reference to facts and figures for the A'bka'ri year 1902-1903.

Paragraph 207.—The total excise revenue for the eight months ending 31st March 1903 amounted to 8·42 lákhs made up as follows :—

	Receipts in lákhs of Rupees.	Percentage of total Receipts.
Country spirit	5·72	67·9
Toddy	·008	·1
Duty on country rum, etc....	...	...
Imported liquors	·12	1·4
Opium and its preparations...	·89	10·6
Hemp drugs	1·60	18·9
Miscellaneous	·086	1·1
	8·42	100·0

Paragraph 211.—For "1900-1901" read "1902-1903."

Line 5.—For "Rs. 3,000" "read Rs. 1,900."

Paragraph 214.—Of the 5·72 lákhs realised from country spirit only ·24 lákhs came from distillery and vend fees, the rest from still-head duty. The issues for consumption amounted to 110,785 proof gallons, which gives an average duty of Rs. 4-15-2 per proof gallon and a total taxation of Rs. 5-2-8.

Paragraph 215.—The quantity of toddy sold in 1902-1903 was 5,509 gallons and the revenue realised was Rs. 798.

Paragraph 222.—Calculated on the Census returns of 1901, the incidence of excise revenue in Sind for the eight months ending 31st March 1903 was Re. 0-3-9 per head, of which about five-eighths was derived from liquors.

APPENDIX I.

Column	2,	for	"1900-1901"	read	"1902-1903"
,,	3	,,	"12·21	,,	,,	"8·42	,,
,,	4	,,	"0 6 1	,,	,,	"0 4 2	,,
,,	5	,,	"64·9	,,	,,	"67·9	,,
,,	8	,,	"9·9	,,	,,	"10·6	,,
,,	9	,,	"22·6	,,	,,	"18·9	,,

APPENDIX II.

Column	2,	for	"1900-1901"	read	"1902-1903"
,,	3	,,	"7·57	,,	,,	"5·48	,,
,,	4	,,	"·36	,,	,,	"·24	,,
,,	5 & 7	,,	"7·93	,,	,,	"5·72	,,
,,	8	,,	"149	,,	,,	"110	,,
,,	9	,,	"46	,,	,,	"29	,,
,,	10	,,	"5 1 1	,,	,,	"4 15 2	,,
,,	11	,,	"0 3 10	,,	,,	"0 3 6	,,
,,	12	,,	"5 4 11	,,	,,	"5 2 8	,,

A. CUMINE,
Commissioner in Sind.

APPENDIX A.

District.	Consumption of Country Liquor.				Total Abkári Revenue.			
	1902-03 (for eight months).		Average of previous 5 years.		1902-03 (for eight months).		Average of previous five years.	
	Gallons.	Rate of consumption per head of population.	Gallons.	Rate of consumption per head of population.	Realizations.	Incidence of taxation per head of population.	Realizations.	Incidence of taxation per head of population.
		Drams.		Drams.		Rs. a. p.		Rs. a. p.
Karáchi	42,835	5	69,855	7	208,433	0 7 6	353,128	0 12 8
Hyderabad ...	42,425	2	59,729	3	266,357	0 4 4	365,978	0 2 3
Lárkhána... ...	15,726	1	23,123*	2	112,589	0 2 11	161,611*	0 3 11
Sukkur	12,221	1	30,888	3	102,761	0 3 2	235,871	0 7 3
Thar and Párkar...	4,572	1	6,367	1	31,901	0 1 5	50,155	0 2 3
Upper Sind Frontier	3,727	1	5,966	1	24,162	0 1 8	45,675	0 3 2
Total ...	121,506	2	195,928	3	746,203	0 3 9	1,212,418	0 6 0

* For 1 year 1901-1902 only.

APPENDIX B.

District.	1902-1903.								
	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Reward paid to informers.
							Rs.		Rs. a. p.
Karáchi	1	1	...	1	1	...	10 0	...	.....
Hyderabad	22	23	23	21	21	...	361 0	...	125 0 0
Sukkur	10	10	10	10	9	1	37 8	...	9 0 0
Lárkhána	14	19	19	9	8	1	97 0	...	31 0 0
Thar and Párkar ...	1	1	1	1	1	...	10 0	...	.....
Upper Sind Frontier .	15	16	16	16	15	1	126 0	...	75 8 0
Total ...	63	70	69	58	55	3	641 0	...	240 8 0
Total for 1901-02....	103	129	123	106	100	7	1,822 0	2	553 0 0

By order,

C. A. BEYTS,

Acting Assistant Commissioner in Sind.

APPENDIX C.

Imports into Karáchi of foreign spirits during 1901-1902 and 1902-1903.

	1901-1902.	1902-1903.
	Gals.	Gals.
Ale, Beer, Porter	494,913	258,498
Brandy, Gin, Whisky, ...	132,610	125,265
Champagne, Claret, Port	.....	.....
Sherry and other sorts	39,539	28,019
Total ...	667,062	411,782

APPENDIX D.

Statement showing the quantity of imported denaturalized spirits passed into consumption at the favourable 5 per cent. ad valorem rate of duty during 1902-1903 in Sind.

Country from which imported.	Quantity imported.	Quantity locally consumed.	Quantity exported to other Provinces.
	Gals.	Gals.	Gals.
United Kingdom	1	1	.....
Germany	2,409	.....	4
Total ...	2,410	1	4

Note.—The balance of 2,405 gallons was disposed of both locally and outside the Province, but information regarding the relative quantities so disposed of is not available.

APPENDIX E.

Details of sales at licensed foreign liquor shops during 1902-1903 (eight months).

District.	Fermented liquors.	Wines.	Liqueurs.	Spirits.
	Gals.	Gals.	Gals.	Gals.
Karáchi	41,406	2,937	204	15,610
Hyderabad	2,105	284	46	2,946
Sukkur	817	158	49	1,596
Lárkhána	57	18	...	283
Thar and Párkar	4	1	...	37
Upper Sind Frontier	26	6	2	91
Total ...	44,415	3,404	301	20,563

By order.

C. A. BEYTS,

Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue for the eight months ending 31st March 1903.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
District.	Detail of Gross Receipts during the Year by Districts from											Drugs other than Opium		
	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.	Country Spirits and Fermented Liquors.					Opium and its preparations, including Poppy-heads.				Gánja, Bhang, etc.		
	License fees.	Duty on spirits.	Still-head duty.	License fees for sale of country spirit.	Toddy-shop license fees.	Distillery fees and other miscellaneous items.	Total.	Duty at the rate of Rs. 5½ per lb. or at Rs. 700 per chest of 136-4-80.	License fees.	Gain on sale-proceeds of opium.	Total.	Duty.	License fees.	Total.
	Rs. a. p.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.
Karáchi	7,662 0 0	910	1,63,974 0 0	7,908	798	...	1,72,680 0 0	10,798	...	25,576	...	4,634 0 0	22,184	26,882 0 0
Hyderabad	1,861 0 0	.....	2,03,944 0 0	7,775	...	1,970	2,13,689 0 0	20,911	...		...	11,859 0 0	38,949	50,807 0 0
Lárkhána	279 0 0	.....	81,945 0 0	2,827	...	...	84,72 0 0	6, 971	...		...	10,479 0 0	17,051	27,538 0 0
Sukkur	1,302 0 0	.....	58,489 0 0	2,727	...	...	61,216 0 0	10,453	...		...	20,675 0 0	19,477	40,152 0 0
Thar and Párkar ...	50 0 0	.....	22,592 0 0	1,292	...	...	23,884 0 0	12,363	...		...	.....	7,967	7,967 0 0
Upper Sind Frontier.	105 0 0	.....	17,056 0 0	840	...	...	17,896 0 0	2,088	...		...	.....	6,129	6,129 0 0
Total for 8 months, 1902-1903	11,459 0 0	910	5,48,000 0 0	23,369	798	1,970	5,74,137 0 0	63,574	...	25,576	89,150	47,706 0 0	1,11,706	1,59,475 0 0
Total for 1901-1902 ...	18,439 0 0	671	8,11,725 0 0	34,441	1,425	3,122	8,47,591 0 0	1,04,094	...	26,910	1,31,004	82,192 0 0	1,71,238	2,53,430 0 0

1	16	17	18	19	20	21	22	23	24
District.	Detail of Gross Receipts during the Year by Districts from								
	Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi	13 0 0	...	.....	1,781 0 0	1,794 0 0	.....	5,226 0 0	.....	
Hyderabad	2 0 0	...	.....	2,433 0 0	2,435 0 0	.....	10,918 0 0	.....	
Lárkhána	1 0 0	...	.....	1,088 0 0	1,089 0 0	.....	3,294 0 0	.....	
Sukkur	91 0 0	1	.....	695 0 0	787 0 0	.....	2,472 0 0	.....	
Thar and Párkar ...	.....	...	.....	2,112 0 0	2,112 0 0	.....	1,718 0 0	.....	
Upper Sind Frontier.	32 0 0	...	.....	368 0 0	400 0 0	.....	456 0 0	.....	
Total for 8 months, 1902-1903 ...	139 0 0	1	.....	8,477 0 0	8,677 0 0	8,43,748 0 0	24,084 0 0	8,19,664 0 0	* Incorrectly shown in last year's report as 13,71,109-13-0.
Total for 1901-1902 ...	73 0 0	16	3,454 0 0	12,435 0 0	15,978 0 0	12,67,113 0 0	32,491 0 0	12,34,622 0 0*	

By order,

C. A. BEYTS,

Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges for the eight months ending 31st March 1903.

1	2	3	4	5	6	7	8
District.	Detail of Charges during the year.					Grand Total Charges.	Remarks.
	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi ... ... Ábkári ...	2,493 0 0	.....	.....	.....	.....	2,493 0 0	
Opium ...	1,118 0 0	326 0 0	.....	1,289 0 0	.....	2,733 0 0	
Total ...	3,611 0 0	326 0 0	.....	1,289 0 0	.....	5,226 0 0	
Hyderabad ... ... A'bkári ...	6,378 0 0	7 0 0	208 0 0	465 0 0	1,715 0 0	8,774 0 0	
Opium ...	1,615 0 0	480 0 0	26 0 0	23 0 0	.....	2,144 0 0	
Total ...	7,994 0 0	487 0 0	234 0 0	488 0 0	1,715 0 0	10,918 0 0	
Lárkhána ... . A'bkári ...	1,749 0 0	16 0 0	.....	593 0 0	.....	2,358 0 0	
Opium ...	672 0 0	240 0 0	.....	24 0 0	.....	936 0 0	
Total ...	2,421 0 0	256 0 0	.....	617 0 0	.....	3,294 0 0	
Sukkur ... ... A'bkári ...	1,562 0 0	186 0 0	.....	39 0 0	.....	1,788 0 0	
Opium ...	448 0 0	120 0 0	.....	117 0 0	.....	685 0 0	
Total ...	2,010 0 0	306 0 0	.....	156 0 0	.....	2,473 0 0	
Thar and Párkar ... A'bkári ...	.....	.....	.....	31 0 0	.....	31 0 0	
Opium ...	1,226 0 0	415 0 0	.....	46 0 0	.....	1,687 0 0	
Total ...	1,226 0 0	415 0 0	.....	77 0 0	.....	1,718 0 0	
Upper Sind Frontier ... A'bkári ...	.....	.....	76 0 0	73 0 0	.....	149 0 0	
Opium ...	224 0 0	68 0 0	.....	15 0 0	.....	307 0 0	
Total ...	224 0 0	68 0 0	76 0 0	88 0 0	.....	456 0 0	
Total Charges for 8 months ...	17,486 0 0	1,858 0 0	310 0 0	2,715 0 0	1,715 0 0	24,085 0 0	
Total for 1901-1902 ...	25,106 0 0	2,770 0 0	368 0 0	2,647 0 0	1,660 0 0	32,491 0 0	

By order,

C. A. BEYTS,

Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11
	Manufacture of Liquor.				Vend of Liquor and Drugs.					
	Number of				Number of wholesale licenses for sale of					
District.	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.		European liquors imported or manufactured in India.	Methylated spirits.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.
			Central Distilleries, public or private. Mhowra and molasses spirit.	Out-stills.						
Karáchi	...	...	...	...	26	6	4	...	...	6
Hyderabad	...	...	1	...	7	4	3	...	...	...
Lárkhána	...	...	...	...	2	1	3	...	...	10
Sukkur	...	...	...	...	5	4	4	...	...	11
Thar and Párkar ...	...	...	...	...	1	...	...	...	...	1
Upper Sind Frontier...	...	...	...	...	1	1	3	...	...	2
Total ...	...	...	1	...	42	16	17	...	...	30
Total for 1901-1902 ...	...	...	1	...	42	...	16	...	...	32

1	12	13	14	15	16	17	18	19	20	21	22	23
	Vend of Liquor and Drugs—*continued.*											
	Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e. g.*, Hotels, Refreshment Rooms and Steamers.					Number of shops licensed to sell by retail.						
District.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Traveller's Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy). Toddy-shop licenses.	Opium and its preparations. Raw Opium.	Opium and its preparations. For medical purposes (druggists' permits and the like).	Drugs other than Opium (Bháng, Gánja, etc.).	Remarks.
Karáchi	5	5	1	...	24	6	64	9	62	...	71	
Hyderabad	...	1	1	...	1	...	91	...	92	2	126	
Lárkhána	...	...	1	...	...	...	60	...	33	1	137	
Sukkur	...	2	3	...	22	...	47	...	43	5	101	
Thar and Párkar ...	...	...	...	...	...	...	17	...	54	...	33	
Upper Sind Frontier.	...	...	...	...	...	...	16	...	11	...	42	
Total ...	5	8	6	...	47	6	295	9	295	8	510	
Total for 1901-1902.	4	8	7	...	56	8	293	9	297	9	515	

By order,

C. A. BEYTS,

Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Spirits manufactured in India paying duty at higher rates than ordinary country spirits.										Country Spirits issued from Central Distilleries, public or private.		
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Liquors.		Fermented liquors including Malt Liquor.		Issues of Imperial Gallons.		
											Uran Liquor.		Kotri Liquor.
District.	Issues at average strength of ( ) degrees Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° to 28° U. P.	At strength of 12° U.P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.
	Doz.	Rs. a. p.	Doz.	Rs. a. p.	Doz.		Doz.		Doz.		Gals. pts.	Gals. pts.	Gals. pts.	Gals. pts.
Karáchi	120	6 0 0	10	6 0 0	20	5 per cent. *ad palorem.*	...	...	...	...	24,648 0	1,576 0	383 0	16,228 0
Hyderabad	...	...	...	...	...	...	...	...	...	...	1,745 0	271 0	1,804 0	33,605 0
Lárkhána	...	...	...	...	...	...	...	...	...	...	.....	.....	820 0	14,906 0
Sukkur	1,569	...	158	...	27	...	49	...	817	...	.....	.....	2,352 0	10,463 0
Thar and Párkar	...	...	...	...	...	...	...	...	...	...	.....	.....	113 0	4,459 0
Upper Sind Frontier ..	...	...	...	...	...	...	...	...	...	...	40 0	.....	631 0	3,056 0
Total ...	1,689	...	168	...	47	...	49	...	817	...	26,433 0	1,847 0	6,103 0	87,717 0
Total for 1901-1902	2,329	...	195	...	30	...	62	...	1,760	...	46,500 24	3,250 24	6,066 47	124,895 8

1	15	16		17	18	19	20			21
	Country Spirits issued from Central Distilleries, public or private—*continued.*			Opium and its Preparations.			Other Drugs.			
	Issues of Imperial Gallons—*contd.*	Rates of duty.			Prices per ser (2 lbs. of 40 tolas each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			
	Kotri Liquor—*continued.*									
District.	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is, price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhang.	Ganja.	Other sorts (charas).	Remarks.
	Gals.		Rs. a. p.	S. t. gr.	Rs. a.	Rs. a. p.	S. t. gr.	S. t. gr.	S. t. gr.	
Karáchi	34,969	Uran. 25° to 28° 12° U. P. and London Proof.	3 0 0 5 0 0	1,052 0 0	24 0	29 0 0	4,172 0 0	295 0 0	1,558 0 0	Toddy consumption 5,569 gallons.
Hyderabad	42,425	Kotri 35° to 40°	*2 10 0	2,251 0 0	24 0	30 0 0	20,774 0 0	99 0 0	2,308 0 0	*Column 16 is the same for Hyderabad as for Karáchi.
		Kotri 4° to 8°	5 0 0							
Lárkhána	14,528	Kotri 35° to 40°	2 10 0	1,355 0 0	24 0	30 0 0	16,995 0 0	1 0 0	724 0 0	
		Kotri 4° to 8°	5 0 0							
Sukkur	11,305·22	Do.	Do.	1,016 0 0†	24 0	30 0 0	19,542 0 0	9 0 0	1,885 0 0	†Includes 80 sers issued to the Khairpur States Farmer at Rs. 14 a ser.
Thar and Párkar	4,262·08	Do.	Do.	1,202 0 0	24 0	30 0 0	1,912 0 0	10 0 0	435 0 0	
Upper Sind Frontier	3,296·4	4° to 8° 35° to 40° 25° to 28°	5 0 0 2 10 0 3 0 0	203 0 0	24 0	30 0 0	2,633 0 0	1 0 0	443 0 0	
Total ...	1,107·85	.....	...	7,079 0 0	...	.....	66,028 0 0	415 0 0	7,353 0 0	
Total for 1901-1902	168.224·68	.....	...	11,051 54 0	...	.....	98.681 0 0	892 17 165½	8.892 6 83	

By order,

C. A. BEYTS,

Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7
District.	Population.				Number of Persons per Retail Shop for sale of Liquors.	
	Hindus.	Musalmans.	Others.	Total.	Country Spirits, column 17 of Form 3.	Country Fermented Liquors, column 5 of Form 3.
Karáchi	...	...	...	446,513	6,977	10,51[illegible]
Hyderabad... ...	...	...	...	989,030	10,868	...
Lárkhána	...	...	...	656,083	10,935	...
Sukkur	...	...	...	523,345	11,135	...
Thar and Párkar ...	...	...	...	363,894	21,406	...
Upper Sind Frontier.	...	...	...	232,045	14,503	...
Total ...	...	...	...	3,210,910	10,884	356,768
Total for 1901-1902...	...	...	...	3,210,910	10,958	356,768

1	8	9	10	11	12	13	14
District.	Number of Persons per Retail Shop for sale of Drugs.		Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 23 of Form 1.	Remarks.
	Opium and its Preparations, column 19 of Form 3.	Other Drugs, column 21 of Form 3.	From Spirits and Fermented Liquors, total of columns 2, 3 and 7 of Form 1.	From Opium and its Preparations, column 12 of Form 1.	From Drugs other than Opium, column 15 of Form 1.		
Karáchi	7,202	6,289	4,064	(*a*)	602	(*a*)	
Hyderabad	10,750	7,849	2,159	(*a*)	514	(*a*)	
Lárkhána	19,881	4,788	1,296	(*a*)	420	(*a*)	
Sukkur	12,171	5,182	1,195	(*a*)	767	(*a*)	
Thar and Párkar ...	6,739	11,027	658	(*a*)	219	(*a*)	
Upper Sind Frontier.	21,095	5,525	776	(*a*)	264	(*a*)	
Total ...	10,884	6,296	1,820	277	497	2,518	
Total for 1901-1902..	10,811	6,235	2,699	408	789	4,270	

(*a*) Receipts for opium and its preparations cannot be ascertained for each district separately.

By order,

C. A. BEYTS,

Acting Assistant Commissioner in Sind.

No. 18 of 1903.

A'bkári Office,
Aden, 26th September 1903.

From

THE COLLECTOR OF ÁBKÁRI AND SALT REVENUE,
Aden;

To

THE COMMISSIONER OF ABKÁRI,
Aden.

SIR,

In submitting herewith the Administration Report of the A'bkári Department, Aden and Perim, for the year 1902-03, I have the honour to state that the report has been drawn up for the period of eight months only, *viz.*, from 1st August 1902 to 31st March 1903, as required by Government Resolution No. 3759, dated 10th June 1903, Revenue Department.

I have the honour to be,
Sir,
Your most obedient Servant,
H. D. MEREWETHER, Major,
Collector of Ábkári, Aden.

Through
The Political Agent and
First Assistant Resident, Aden.

No. 245 of 1903.

Aden Residency,
The 26th September 1903.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

H. M. ABUD, Lieut.-Colonel,
for Political Resident, Aden.

B 771—1 ADEN

REPORT ON THE ADMINISTRATION OF THE ABKARI DEPARTMENT IN ADEN AND PERIM FOR THE YEAR 1902-03.

I.—Constitution of the Department and the System of Administration.

The administration of the Ábkári Department is vested in the Assistant Residents at Aden and Perim, acting as Collectors within their respective charges, under the control of the Political Resident, Aden, who is the Commissioner of Ábkári for the whole Settlement.

2. The sanctioned strength of the establishment has been increased during the year under report, by two Assistant Inspectors on Rs. 50 each and two peons on Rs. 15 each per mensem, to assist the Department in the work of the Arms searching stations established in Aden under the provision of "The Aden Sea Traffic in Arms Regulations, 1902"—*vide* Government Resolution No. 1104, dated 1st December 1902. The establishment, as it stood on the 31st March 1903, is as under:—

	Rs.		
1 Ábkári and Salt Inspector on	125	per mensem.	
with local allowances	60	„	
and travelling allowance	30	„	
1 Gauger on	75	„	
1 Sub-Inspector on	50	„	
2 Assistant Inspectors on	50	„	each.
2 Havildárs on	20	„	„
1 Naik on	17	„	
15 Peons on	15	„	each.

At Perim no separate establishment is maintained, the A'bkári work being carried out by the local Police.

3. The sources from which revenue is derived in Aden are detailed in the tabular statement under "Financial Results." The sources were the same as in previous year.

II.—The Financial Results of the Year's Administration.

4. In conformity with the orders issued in Government Resolution No. 3759, dated 10th June 1903, Revenue Department, the realizations and expenditure shown in the appended tables are for the period of eight months only, *viz.*, from 1st August 1902 to 31st March 1903.

Receipts.

Items.	Aden.		Perim.		Total.	
	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors	68,834	43,635	1,902	1,139	70,736	44,774
2. License fees for sale of imported foreign liquor	5,400	5,635	100	100	5,500	5,735
3. Still-head duty on country liquor	25,495	16,939	...	...	25,495	16,939
4. License fees for the manufacture and sale of country liquor	400	400	...	...	400	400
5. License fees for the manufacture and sale of intoxicating drugs...	1,275	667	...	...	1,275	667
6. Duty on intoxicating drugs	457	622	...	...	457	622
7. Miscellaneous	2,100	1,467	...	...	2,100	1,467
Total ...	1,03,961	69,635	2,002	1,239	1,05,963	70,874

Expenditure.

Items.	Aden.	
	1901-1902.	1902-1903.
	Rs.	Rs.
1. Establishment	7,303	4,999
2. Contingency	797	367
Total ...	8,096	5,366

III.—Imported Foreign Liquors.

5. Details of the quantity of foreign liquors, wines and spirits passed for consumption in Aden and Perim respectively, for the period of eight months ending 31st March 1903, and the previous year, are given in the subjoined statement:—

Items.	Aden.		Perim.		Total, Aden and Perim.		Aden, 1902-1903.		Perim, 1902-1903.	
	1901-1902.	1902-1903.	1901-1902.	1902-1903.	1901-1902.	1902-1903.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Liquors, *viz.*, ale, beer and other fermented liquors ...	194,557	167,080	550	540	195,107	167,620	...	27,477	...	10
2. Rum	3,541	2,549	9	15	3,550	2,564	...	992	6	...
3. Spirits, *viz.*, brandy, whisky, gin and other sorts... ...	12,380	6,441	460	271	12,840	6,712	...	5,939	...	189
4. Spirits used in arts and unfit for human consumption	15	100	10	...	25	100	85	...	...	10
5. Wines, *viz.*, champagne and other sparkling wines .	387	353	4	4	391	357	...	34	...	...
6. Wines, *viz.*, port, claret, sherry and other sorts ...	5,622	3,691	369	277	5,991	3,968	...	1,931	...	92
7. Liqueurs	160	121	44	4	204	125	...	39	...	40
Total ...	216,662	180,335	1,446	1,111	218,108	181,446	85	36,412	6	341

6. The cause of the marked decrease in the quantities during the year in comparison with the previous year is due to the fact that only eight months' figures are accounted for, as explained in para. 4 of this report.

7. Thirteen licenses for the sale of imported foreign liquors were issued in Aden against twelve licenses granted in 1901-1902. In Perim as usual only one license was issued.

IV.—Country Liquor.

8. The country liquor manufactured in Aden is only of one kind or description. It is distilled from a mixture of dates and currants. The rates of still-head duty are as under:—

	Rs.	a.	p.	
Not above 50° U. P.	2	5	0	per Impl. Gallon.
„ 25° U. P.	3	7	6	„
Above 50° U. P. and below 25° U. P. ...	3	7	6	„

The quantity of country liquor manufactured during the eight months was as follows:—

Items.	1901-1902.	1902-1903.
In Aden.	Gallons.	Gallons.
Dates liquor, 50° U. P.	10,950	7,250
„ 25° U. P.	50	50
In Perim.		
Nil	.....	.....
Total ...	11,000	7,300

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V.—Intoxicating Drugs.

9. Details of the consumption of intoxicating drugs including opium are given below:—

District.	Ganja.		Majum.		Bhang.		Opium.	
	1901-1902.	1902-1903.	1901-1902	1902-1903.	1901-1902.	1902 1903.	1901-1902.	1902-1903.
	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.
Aden and Shaik-Othman.	35 6 1	15 23 17	2 0 0	0 6 6	2 7 0	1 9 25	5 4 0	3 16 0
Perim	...	...	...	...	...	...	...	...
Total ...	35 6 1	15 23 17	2 0 0	0 6 6	2 7 0	1 9 25	5 4 0	3 16 0

VI.—Incidence of Taxation.

10. The incidence of taxation per head of population, according to census returns of 1901, is noted in the following table:—

Place.	Population as per census of 1901.	1901-1902.		1902-1903.	
		Realization.	Incidence of taxation per head.	Realization.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	42,738	1,03,961	2 6 11	69,365	1 10 0
Perim	1,236	2,002	1 9 11	1,239	1 0 0
Total ...	43,974	1,05,963	...	70,604	...

VII.—Offences.

11. Four offences against the A'bkári Law, "Illicit importation and possession of liquor," were detected during the year. In all the cases the accused were convicted and the liquors confiscated.

VIII.—Conduct of the Staff.

I have only held charge of the A'bkári since 1st instant. I am informed, however, by Captain Harrison who preceded me that Inspector Gilder is hard working and zealous. Messrs. Coutinho and D'Souza are thoroughly acquainted with their duties, painstaking and most willing.

H. D. MEREWETHER, Major,
Collector of A'bkári, Aden.

26th September 1903.